REPORTS, RETURNS AND STATISTICS

OF THE

INLAND REVENUES

OF THE

DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED MARCH 31

1916

PART I—EXCISE

PRINTED BY ORDER OF PARLIAMENT

OTTAWA
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1916

[No. 12—1917]

To Field Marshal His Royal Highness Prince Arthur William Patrick Albert, Duke of Connaught and of Strathearn, K.G., K.T., K.P., etc., etc., etc., Governor General and Commander in Chief of the Dominion of Canada.

MAY IT PLEASE YOUR ROYAL HIGHNESS:

I have the honour to transmit to Your Royal Highness the RETURNS AND STATISTICS of Inland Revenue of the Dominion of Canada, for the year ended March 31, 1916, as prepared and laid before me by the Deputy Minister of Inland Revenue.

All of which is respectfully submitted.

E. L. PATENAUDE,

Minister of Inland Revenue.

CONTENTS

	Pages.
REPORT of the Deputy Minister of Inland Revenue, for the Fiscal Year ended March 31, 1916	i to xxvii
FINANCIAL STATEMENTS, as detailed below	1 to 67
STATISTICS (Appendix A)	70 to 116
EXPENDITURES, etc. (Appendix B)	117 to 182
INDEX, Alphabetical	*Vide end*

FINANCIAL

No. of Statements.		Pages.
1	GENERAL REVENUE ACCOUNT—Showing amount of Revenue accrued and collected from all sources during the year ended March 31, 1916	3
2	GENERAL EXPENDITURE ACCOUNT—Showing the cost of collecting the above	4-5
3	EXCISE COLLECTION DIVISIONS—In account with Revenues	6 to 9
3 (*a*)	WAR TAX COLLECTION DIVISIONS—In account with Revenues	10-11
4	" Expenditures	12 to 15
4 (*a*)	COLLECTION DIVISIONS—In account with War Tax Expenditures	16-17
5	PREVENTIVE SERVICE—Expenditure Account	18
6	FOOD INSPECTION " "	19-20
7	BILL STAMPS—Distributors of—In account with Inland Revenue Department	21
8	LAW STAMPS " " "	21
9	SUNDRY MINOR REVENUES	22
10	SUNDRY MINOR EXPENDITURES	22
11	FERRIES—Lessees, etc., of—In account with Revenue	23
12	COMPARATIVE STATEMENT of Exciseable Articles taken for consumption, during the year ended March 31, 1914, and the years ended March 31, 1915 and 1916, respectively	24-25
13	STATEMENT showing the amounts deposited monthly (by Inland Revenue Officers and others) to the credit of the Honourable the Receiver General on account of each of the above Revenues, respectively	26 to 35
14	COMPARATIVE MONTHLY STATEMENT of Excise Revenue accrued—Showing increase or decrease of Revenue yielded by each article, respectively, during each month as compared with the respective period of the previous year	36-37
15	REFUNDS—Statement of—Showing names of party to whom, and under what authority, duties were refunded	38 to 50
16	DEPARTMENTAL EXPENDITURE—Showing Expenditure on account of the Inside Service of the Department	51
17	WEIGHTS AND MEASURES, GAS, ELECTRIC LIGHT AND LAW STAMPS—Statement showing Revenue accrued	52
18 (*a*)	WEIGHTS AND MEASURES—Inspection Districts—In account with Revenue	53-54
18 (*b*)	" Old " " "	55
19 (*a*)	" Inspection Districts—In account with Expenditure	56-57
19 (*b*)	" Old " " "	58
20	GAS INSPECTION DISTRICTS—In account with Revenue	59
21	" " " Expenditure	60-61
22	ELECTRIC LIGHT INSPECTION DISTRICTS—In account with Revenue	62
23	" " " Expenditure	63-64
24	STATEMENT showing the amount voted, and the Expenditure authorized, for each Service for 1915-1916	65
25	STATEMENT showing the transaction in connection with the manufacture of Methylated Spirits	66-67

STATISTICS—(APPENDIX A)

EXCISE

	Spirits.	Malt.	Malt Liquor.	Manufactured Tobacco.	Raw Leaf Tobacco.	Canada Twist Tobacco.	Cigars.	Petroleum.	Bonded Manufactures	Acetic Acid.	Methylated Spirits.
	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge
RETURN OF MANUFACTURES—Showing the number of Licenses issued and Fees collected, the materials used, the quantity produced, the amount of duties collected, ex-manufactory, and the amount of duties accruing upon excisable articles warehoused.....	70	76	82	86	92	97	98	105	106	114	116
COMPARATIVE STATEMENT of the above, for the year ended March 31, 1915, and the year ended March 31, 1916, respectively	70	77	83	89	94	97	100	105	108	115	....
RETURN OF DISTILLERIES—Showing their transactions during the year ended March 31, 1916....	72	..	....	....	....	....	....	....	....	....	....
RETURN OF WAREHOUSE TRANSACTIONS—Showing the quantity of excisable goods remaining in bonded warehouses of each Collection Division, respectively, from previous years; quantity placed in warehouse ex-factory during the year ended March, 31, 1916, placed in warehouse from other Collection Divisions; also, quantity ex-warehoused for consumption, with duty accrued thereon; ex-warehoused to be rewarehoused in other Collection Divisions; ex-warehoused for exportation; also quantity used in bonded factories, and remaining in warehouse March 31, 1916.....	74	78	..	86 / 90	92	....	98	....	106	....	....
COMPARATIVE STATEMENT of the above for the year ended March 31, 1915, and the year ended March 31, 1916, respectively..	75	80	..	88 / 90	92	....	100	....	106	....	....
RETURN OF REVENUE collected from Canada Twist Tobacco.....	....	....	....	..	....	97	....	....	....	....	..
COMPARATIVE STATEMENT of the above, for the year ended March 31, 1915, and the year ended March 31, 1916, respectively.....	....	....	...	....	....	97	...	....	....	....	....
RETURNS of Petroleum and Naphtha—Showing the quantity inspected during the year ended March 31, 1916.	....	...	...	....	....	....	....	105	....	....	....
COMPARATIVE STATEMENT of Petroleum and Naphtha inspected during the year ending March 31, 1915, and the year ended March 31, 1916, respectively.....	....	....	....	....	....	....	....	105	....	....	....
METHYLATED SPIRITS—Statement showing the quantity of raw material on hand at beginning of year, raw material used, quantity produced and how disposed of.....	...	...	....	...	....	...	..	....	....	..	116

EXPENDITURES---(APPENDIX B.)

	Inside Service.	Excise.	Weights and Measures.	Gas.	Electric Light.	Adulteration of Food.
	Page.	Page.	Page.	Page.	Page.	Page.
SALARIES.						
Paid to each Officer employed in collecting Revenue						
SUPERANNUATION.						
How much deducted from each Officer's salary,						
INSURANCE FEES.						
How much deducted from each Officer's salary	156	134	165	170	176	150
RETIREMENT.						
How much deducted from each Officer's salary						
CONTINGENCIES.						
Authorized by the Department for office rent, fuel, travelling expenses, etc						

Page.

Distribution of Seizures .. 144

Statement No. 10 showing the number of parties under license for the year 1915-1916 177

Summary Statement No. 11 of the number of permanent officers employed in the different services of the Inland Revenue Department for the year 1915-1916 179 to 182

REPORT

OF THE

DEPUTY MINISTER OF INLAND REVENUE

To the Hon. E. L. PATENAUDE,
Minister of Inland Revenue.

SIR,—Herewith I have the honour to submit statements of the Inland Revenues collected by this department during the Fiscal Year ended March 31, 1916, with the usual information as to the cost of collections, and statistics respecting the sources whence these revenues were derived.

The following summary comparison shows the accrued revenue for the Fiscal Years ended March 31, 1912, 1913, 1914, 1915 and 1916.

——	1912.	1913.	1914.	1915.	1916.
	$	$	$	$	$
Excise	19,306,069	21,487,918	21,488,867	21,627,958	22,540,406
Ferry Licenses	1,024	529	964	989	989
Weights and Measures, Gas and Law Stamps	163,958	171,509	185,854	172,740	169,454
Electric Light	66,060	74,833	80,476	82,565	70,562
Other Revenues	5,669	7,501	5,523	103,932	8,490
War Tax					1,550,488
Methylated Spirits	93,083	118,077	116,208	96,747	111,846
Totals	19,635,863	21,860,367	21,877,892	22,084,931	24,452,235

DETAILS of Excise Revenue accrued during the undermentioned Fiscal Years:

	1	2	3	4	5
	1912.	1913.	1914.	1915.	1916.
	$	$	$	$	$
Spirits	8,667,666	9,474,142	9,038,028	8,706,481	8,701,075
Malt liquor	86,756	149,437	161,416	142,903	97,779
Malt	1,716 547	1,864,525	2,012,301	2,616,288	2,689,300
Tobacco	8,130,776	9,192,181	9,489,426	9,352,881	10,122,784
Cigars	517,646	602,269	588,935	655,905	635,158
Acetic Acid	11,300	10,526	11,413	7,255	8,250
Manufactures in bond	84,720	91,460	92,160	94,904	105,812
Seizures	2,319	2,062	1,434	4,141	10,349
Other receipts	90,659	102,324	93,753	77,200	42,538
Methylated spirits	93,083	118,077	116,208	96,748	111,846
War Tax					1,550,488
Totals	19,401,472	21,607,003	21,605,074	21,754,706	24,175,379

The quantity of spirits produced during the Fiscal Year was 3,450,012 proof gallons, as compared with 6,116,580 proof gallons produced in the previous Fiscal Year. The raw material taken for use, in the production of spirits, during the Fiscal Year was as follows:—

	Lbs.
Malt	4,863,855
Indian Corn	33,006,091
Rye	6,932,883
Wheat	
Oats	169,130
Barley	
Rice	
Molasses	14,884,460

The transactions of the several distilleries will be found stated in detail in Appendix A (Statement No. 3), pages 74 and 75.

		Proof galls.
There was on April 1, 1915, in process of manufacture		445,351
Manufactured during the Fiscal Year		3,450,012
Returned to distilleries for redistillation—Duty paid	184	
" " " In bond	443,691	
		443,875
Received into distilleries from other sources—Duty paid		5,997
" " " In bond		
Total		4,345,235

This was disposed of as follows:—

	Proof galls.
Placed in warehouse	3,941,105
Fusel oil written off..	17,333
Deficiency arising from rectification	4,066
Remaining in process of manufacture March 31, 1916, by actual stock taking..	382,731
Total	4,345,235

SPIRITS:—

The following statement shows the warehousing transactions in spirits during the Fiscal Year ended March 31, 1916, and the four preceding Fiscal Years.

Fiscal Years.	1 In Warehouse at beginning of year. Including transits.	2 Warehoused during the year. Ex-distillery.	3 Otherwise Warehoused.	4 Taken for consumption.	5 Exported.	6 Used in Bonded Factories.	7 Otherwise accounted for.	8 For redistillation.	9 In Warehouse at end of year, including transits.
	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.
1911-1912....	21,560,925	5,412,398	29,394	4,562,382	298,769	347,714	519,081	904,837	20,469,334
1912 1913 . .	20,669,354	6,993,602	203	4,999,937	333,807	440,826	681,305	694,101	20,603,160
1913-1914 . .	20,668,160	7,488,904	66,510	4,762,618	335,970	451 507	545,437	[illegible]	21,561,976
1914-1915. .	21,561,976	6,190,082	45,918	4,021,090	275,911	474,033	459,078	[illegible]	23,499,336
1915-1916....	22,499,336	3,941,105	88,340	3,629,224	[illegible]	1,160,360	[illegible]	443,697	20,089,118
Totals ..	64,460,39.	20,3[illegible]	142,025	18,346 027	1,244 4[illegible]	1,714,14[illegible]	2,105,401	2,172,139	89,308,806
Average...	21,115,000	6,[illegible]	35,[illegible]	4,[illegible]6,507	311,11[illegible]	428,[illegible]	526,[illegible]	544,7[illegible]	21,349,701

The foreign demand for Canadian distillery products is greater than the average of the last four years, the quantities exported being as follows:—

	Proof galls.
1911-1912..	[illegible]
1912-1913..	[illegible]
1913-1914..	[illegible]
1914-1915..	[illegible]
1915-16..	[illegible]

The following statement shows the entire quantities of spirits upon which duties were collected during the several Fiscal Years recited therein. To accord with the figures shown in Financial Statement No. 12, pages 22 and 23:—

Fiscal Years.	Canadian Spirits.		Imported Spirits used in Bonded Factories.	Total quantities upon which duty was collected.	Memorandum of Revenue accrued, including License Fees.
	Paid duty Ex-distillery.	Paid duty Ex-warehouse.			
	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	$
1911-1912.....	9,317	4,534,785	27,597	4,571,699	8,667,666
1912-1913.....	2,508	4,999,937	.....	5,002,445	9,474,142
1913-1914.....	2,001	4,762,618	66,497	4,831,116	9,038,028
1914-1915.....	6,407	4,021,090	44,690	4,072,187	8,702,981
1915-1916.....	4,066	3,629,324	85,954	3,719,344	8,701,075
Totals.....	20,233	18,318,430	138,784	18,477,447	35,882,817
Average.....	5,058	4,579,608	34,696	4,619,362	8,970,704

MALT.

The following statement shows the transactions in Malt during the Fiscal Year ended March 31, 1916, and the four preceding Fiscal Years :—

Fiscal Years.	1	2	3	4	5	6	7	8	9
	In Warehouse at beginning of year including transits.	Manufactured during the year.	Imported.	Increased by absorption.	Taken for consumption.	Exported.	Otherwise accounted for.	In Warehouse at end of year, including transits.	Memorandum of Revenue accrued, including License Fees.
	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.
1911-1912	30,389,330	115,723,326	613,382	819,372	114,029,523	294,800	2,647,187	36,634,900	1,716,547
1912-1913	36,634,900	118,473,161	5,001,622	984,235	123,920,607	198,800	2,911,677	34,262,234	1,864,525
1913-1914	34,262,234	133,745,168	10,263,724	736,860	133,794,639	161,820	4,894,662	40,151,805	2,012,301
1914-15	40,151,805	119,917,181	8,363,587	713,406	111,037,743	228,180	3,453,416	49,426,640	2,616,288
Totals	147,438,269	488,123,836	12,241,715	3,244,813	482,782,512	883,600	13,906,942	160,475,579	8,209,661
Average	36,859,567	122,030,959	4,810,429	811,203	120,695,628	220,900	3,476,735	40,118,895	2,052,415
1915-1916	49,426,640	74,053,211	1,379,429	829,448	89,476,590	2,501,130	3,801,448	29,909,621	2,689,300

TOBACCO :

The following statement shows the transactions during the Fiscal Year ended March 31, 1916, and the four preceding Fiscal Years, respectively, in Tobacco, Snuff and Cigarettes :—

Fiscal Years.	1	2	3	4	5	6	7	8	9	10	11
	In Warehouse at beginning of year, including transits.	Manufactured during the year.	Taken for consumption.	Exported.	Otherwise accounted for.	In Warehouse at end of year, including transits.	Raw Leaf taken for consumption.	Canada Twist taken for consumption.	Total Tobacco taken for consumption.	Other Materials taken for consumption.	Duty collected thereon, including License Fees.
	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	Lb.	$
1911-1912.....	927,688	23,557,145	23,749,939	5,790	10,338	718,766	17,491,373	17,098	41,258,410	1,372,144	8,130,776
1912-1913..	718,766	25,703,480	25,287,332	4,519	26,630	1,103,765	19,232,231	17,535	44,537,098	1,615,596	9,192,181
1913-1914.	1,103,765	25,485,348	25,735,773	3,358	3,916	846,066	18,775,803	11,057	44,522,633	1,510,010	9,489,426
1914 1915.	846,065	24,216,866	24,444,380	10,094	44,764	563,694	15,723,329	6,855	40,174,564	1,280,589	9,352,881
Totals.....	3,596,284	98,362,839	99,217,424	23,761	85,648	3,232,291	71,222,736	52,545	170,492,705	5,778,339	36,165,264
Average.....	899,071	24,740,710	24,804,356	5,940	21,412	808,073	17,805,684	13,136	42,623,176	1,444,585	9,041,316
1915-1916	563,694	25,390,672	23,937,785	723,532	380,055	912,994	16,571,311	7,430	40,516,526	1,365,175	10,222,784

CIGARS.

The following statement shows the transactions in Cigars during the Fiscal Year ended March 31, 1916, and the four preceding Fiscal Years:—

Fiscal Years	1 In Warehouse at beginning of year, subject to transits.	2 Made and entered during the year.	3 Assessments to bring production up to Standard.	4 Taken for consumption	5 Exported.	6 Otherwise accounted for	7 In Warehouse at end of year, including transits.	8 Duty collected thereon including License Fees.
	No.	No.	No.	No.	No.	No.	No.	$
1911-1912	38,990,915	248,386,934	128,468	252,718,242	15,000	22,625	21,940,450	517,646
1912-1913	21,940,450	267,702,283	185,922	294,772,933	10,100	22,500	25,281,222	602,269
1913-1914	25,281,222	291,960,170	349,188	288,219,892	7,520		28,762,166	588,935
1914-1915	28,762,166	229,147,875	1,304,626	236,866,542	16,100	30,000	19,302,025	625,905
Totals	101,644,753	1,037,197,262	2,166,204	1,072,577,609	48,725	75,125	95,285,863	2,334,755
Averages	20,411,189	207,439,452	541,551	268,144,402	12,181	18,781	23,821,466	583,689
1915-1916	19,302,025	209,028,956	207,672	207,647,308	11,225	624,925	20,854,795	635,158

The revenue derived from goods manufactured in bond during the Fiscal Year ended March 31, 1916, and the four preceding Fiscal Years, was as follows:—

1911-1912	$ 84,720
1912-1913	91,460
1913-1914	92,160
1914-1915	94,904
1915-1916	105,812

ACETIC ACID:

The revenue derived from Acetic Acid during the Fiscal Year ended March 31, 1916, and the four preceding Fiscal Years, was as follows:—

1911-1912	$ 11,300
1912-1913	10,526
1913-1914	11,413
1914-1915	7,255
1915-1916	8,250

INSPECTION OF PETROLEUM:

The quantity of Petroleum and Naphtha inspected during the Fiscal Year was as follows:—

	Galls.
Petroleum	34,775,554.81
Naphtha	29,238,843.98
Total	64,014,398.79

WEIGHTS AND MEASURES, GAS AND ELECTRIC LIGHT:

The usual special reports in relation to these services have been prepared, containing all statistical information.

The aggregate revenue accrued from these services was $228,733.86, the cost of the three services being $305,212.81.

PREVENTION OF ADULTERATION OF FOOD AND AGRICULTURAL FERTILIZERS:

The usual supplementary report in relation to this service will be submitted, containing details of the work done and the report of the chief analyst.

METHYLATED SPIRITS:

The quantity of methylated spirits manufactured during the Fiscal Year was 194,026.45 proof gallons, and the sales 201,420.22 proof gallons. A statement of details appears on pages 66, 67 and 116.

The price of this denatured alcohol is practically the actual cost of manufacture and is as follows:—

Grade No. 1 "Standard" and Grade No. 1 "Benzine."—When consigned to points east of Toronto and west of Quebec, both inclusive, 85 cents per Imperial gallon; when consigned to points beyond Toronto and Quebec, 83 cents per Imperial gallon.

Grade No. 2 "Standard."—85 cents per Imperial gallon.

The increase in price is due to the enhanced cost of Alcohol and Wood Naptha.

APPENDIX A shows the consumption of and revenue derived annually from spirits, tobacco and other goods subject to Excise, and of similar goods subject to duties of Customs, per head of the population of the Dominion.

APPENDIX B contains, as usual, the details concerning illicit stills seized during the year.

APPENDIX C shows the amount of Excise Revenue collected at each Out-Office and under various headings, separately.

I have the honour to be, sir,

Your obedient servant,

E. H. VINCENT,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

APPENDIX A.

TABLE showing the Annual Consumption, per head, of the undermentioned articles, paying Excise and Customs Duties, and Revenue, per head, derived annually.

Years.	Dominion of Canada.									
	Quantity.					Duty.				
	Spirits.	Beer.	Wines.	Tobacco.	Petroleum.	Spirits.	Beer.	Wines.	Tobacco.	Petroleum.
	Galls.	Galls.	Galls.	Lbs.	Galls.	$	$	$	$	$
1869	1·124	2·290	·115	1·755	·575	·761	092	·037	·193	041
1870	1·434	2·163	·195	2·190	1·103	·962	·085	·049	·259	061
1871	1·578	2·490	·259	2·052	1·591	1·059	·095	·056	·336	·077
1872	1·723	2·774	·257	2·481	1·302	1·160	·108	·670	·422	076
1873	1·682	3·188	·238	1 999	1·387	1·135	120	·066	·350	084
1874	1·991	3·012	·288	2·566	1·618	1·363	·119	·086	·442	103
1875	1·394	3·091	·149	1·995	1·589	1·127	·114	069	·428	·098
1876	1·204	2·454	177	2 316	1·360	1 182	·098	·075	.513	·105
1877	·975	2·322	·096	2·051	1·103	·949	109	·057	·446	084
1878	·960	2·169	096	1·976	.....	927	·147	052	439	
1879	1·131	2·209	·104	1 954	.....	1·005	·125	·057	449	
1880	715	2·248	·077	1·036	.....	·772	·081	·055	428	
1881	·922	2·293	·099	2·935	.....	·990	·081	·073	·443	
1882	1·009	2·747	·120	2·150	.....	1·084	·08	·092	·485	
1883	1·090	2·882	·135	2.280	.....	1·186	·103	·097	·473	
1884	·988	2·924	·117	2.476	.....	1·074	·104	·082	·365	
1885	1·126	2·639	·109	2·623	.....	1·198	·111	074	·393	
1886	711	2·839	·110	2 052	.....	1·007	·091	·074	502	
1887	·746	3·084	095	2·062	.....	1·045	100	066	·514	
1888	·645	3·247	·094	2·093	.....	·944	110	·066	·509	
1889	776	3·263	·097	1·953	.....	1·107	·114	·068	·529	
1890	·883	3·360	·104	2·043	.....	1·257	·121	072	539	
1891	·745	3·790	·111	2·292	.....	1·094	·157	·080	·590	
1892	701	3·516	·101	2·291	.....	1·156	·211	·075	·680	
1893	740	3·485	·094	2 314	.....	1·235	·218	070	·691	
1894	742	3·722	·089	2·264	.....	1·235	·205	060	·683	
1895	·666	3·471	·090	2·163	.....	1·124	161	·056	·645	
1896	623	3·528	·070	2·120	.....	1·159	·164	·047	·639	
1897	·723	3·469	·084	2·248	.....	1·341	·213	·041	671	
1898	·536	3·808	·082	2·358	.....	1·306	126	·041	·615	
1899	661	3·995	·086	2·174	.....	1·367	·174	·045	·841	
1900	·701	4·364	·085	2·300	.....	1·455	·185	·044	·853	
1901	·757	4·680	·099	2·375	.....	1·574	·195	·047	·864	
1902	·786	5·035	090	2·371	.....	1 631	·211	·048	·902	
1903	·848	4·592	·094	2 483	.....	1·766	·200	049	·967	
1904	·917	4·739	·092	2·664	.....	1·913	·217	049	1·005	
1905	·895	5·123	·093	2·768	.....	1 898	·214	·049	1·036	
1906	.898	5·484	·095	2·898	.....	1.879	·238	·052	1·100	
*1907 (nine months)	·977	5·765	·095	3·048	.....	2·035	·257	·054	1·317	
1908	·939	6·146	·102	3·066	.....	1·965	·268	·057	1·194	
1909	·860	5·708	·091	3·105	.....	1 794	·241	050	1·101	
1910	·883	5·713	·105	3·183	.....	1·843	242	·057	1·059	
1911	·948	5.999	·114	3·323	.....	1·988	·257	·059	1·157	
1912	1·030	6·598	·114	3·679	.....	2·170	·288	063	1·336	
1913	1.112	7·005	·131	3.818	.....	2 340	·320	·076	1·462	
1914	1·061	7·200	·124	3.711	.....	2 249	·328	·069	1·438	
1915	·872	6·071	095	3·427	.....	2·086	·379	051	1·361	
1916	.745	4·950	·062	3·329	.....	1·951	362	·033	1 454	
Average	·962	3.969	.117	2·460	.....	1·393	·174	061	.732	

APPENDIX B.

STATEMENT of seizures of illicit Manufactures for the year ended March 31, 1916.

Division.	Number.	Date.	Name.	Residence.	Schedule Value	Remarks.
		1913			$ cts.	
Perth	14	April 1	John Flynn	Tincurrin	11 00	Fine $100, imposed and paid.
Toronto	425	Oct. 6	J. D. Cameron	Mantoulin		" 100 " "
Kingston	144	April 11	S. Monnier	Pinnacle	40 00	" 100 " "
		1916				
—	146	Feb. 1	F. Lapointe	—	8 00	No action taken.
		1914				
Montreal	1506	May 1	H. J. Boyer	Lachine Road	74 00	Fine $100, imposed and paid.
	1508	" 26	M. Klein	Montreal	10 00	" 100 " "
	1509	June 10	J. Krein	—	29 50	Serving three months in jail.
	1507	" 14	H. Guerineau	—	2 00	Fine $100, imposed and paid.
	1504	" 18	T. Godfrey	—	473 00	" 500 " "
	1510	July 1	S. Pelletier and A. Lapointe	—	255 00	" 100 " "
	1511	" 6	A. Duclaux, R. Lefrancois and C. Gauthier	Vaudreuil	146 60	" 400 " "
	1512	June 22	J. T. Dumas	Montreal	127 00	Action pending.
	1513	July 7	A. Gauvin	St. Pierre	21 40	Fine $100, imposed and paid.
	1514	" 11	A. Belgrave	Montreal	244 00	" 100 " "
	1516	" 22	J. Ouimet	Ste. Rose	151 75	" 250 " "
	1517	Aug. 27	M. Stanislo, J. Secrid and L. Mathieu	Montreal	62 50	" 200 " "
	1518	Aug. 4	J. Charpentier	—	23 60	" 100 " "
	1520	" 19	N. Fortune	—	10 00	" 150 " "
	1521	" 14	M. Vendelinski	—	20 00	" 50 " "
	1522	" 12	F. Gelinas and A. Bergeron	Ste. Rose	30 70	Action dismissed.
	1523	" 12	L. Fortunato	Montreal	6 50	With Justice Department.
	1525	Oct. 2	M. Smith	—	100 00	Fine $200, imposed and paid.
	1526	" 21	Georges Dion	Maisonneuve	7 64	" 100 " "
	1527	Nov. 4	C. Guerin	Hercule	115 50	" 50 " "
	1530	" 8	H. Barnard	Montreal	144 37	" 400 " "
	1531	" 20	F. Leblanc	—	14 50	" 100 " "
	1532	"	A. Petit	Chambly Basin		" 150 " "
	1540	Dec. 26	E. Bonneau and E. Charbonneau	Montreal	166 60	" 350 " "

APPENDIX B.—*Concluded.*

SUMMARY of seizures of illicit Manufactures for the year ended March 31, 1916—*Concluded.*

Divisions.	Number	Date.	Names.	Residence.	Schedule Value.	Remarks.
		1916.			$ cts.	
Montreal	1350	Jan. 8	S. Biagis	Montreal	30 00	Serving one month in jail.
"	1351	" 10	A. Tolchimsky	Lachine Road	20 00	Fine $200, imposed and paid.
"	1352	" 14	J. Leclerc and B. J. Boyer	Verdun	125 00	" 100 " "
"	1354	" 17	S. Choenebolsky and J. Greenfield	Montreal	100 00	" 200 " "
"	1355	" 19	A. Millette	"	9 60	" 50 " "
"	1361	Feb. 3	C. Dupont	"	5 10	Action pending.
"	1362	" 18	A. Proulx and E. Gaudet	"	117 70	Fine $200, imposed and paid.
"	1363	" 23	Chas. Lippins	"	10 00	" 100 " "
"	1366	Mar. 1	A Paquette	"	18 80	" 100 " "
"	1367	" 3	O. Bélanger	"	64 00	Action pending.
"	1373	" 25	A. Quintal	"	1 00	With Justice Department.
		1915.				
Quebec	651	Oct. 28	E. Daigle	St. Damase	10 00	Serving six months in jail.
Sherbrooke	219	May 31	W. Paré			" two " "
Three Rivers	117	Sept. 29	A. Rousseau		8 00	Defendant not yet located.
Halifax	190	Nov. 24	W. and M. Comeau	Digby	60 00	Fine $200. imposed and paid.
Pictou	120	Dec. 12	Alex. Beaton	Mabou Coal Mines	5 00	Action pending.
		1916.				
"	121	Jan. 7	Alex. Beaton	" "	20 00	Action pending.
"	122	"	A. Cameron		20 00	Defendant left the country.
		1915.				
Calgary	4	Dec. 18	A. Busse	South Edmonton		Fine $150, imposed and paid.

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX C.

STATEMENT showing the amount of Excise and other Revenue collected at each of the undermentioned Out-Offices during the year ended March 31, 1916.

Division.	Out-Office.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manufactures in Bond.	Other Receipts.	Electric Light Inspection Fees.	War Tax.	Totals.
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
		50 00	7,894 86									7,944 86
		50 00						2,749 40	1,074 06			3,873 46
		100 00	12,264 86				56 85		2,395 73			14,807 54
		50 00					274 05		5,315 07			5,639 12
		200 00	40,343 47		27,382 00	1,205 40	2,096 92		2,150 73		2,818 81	76,497 33
		150 00			2,314 16		88 35		506 69			3,259 19
		50 00			4,858 68				34 46			4,912 54
		100 00			5,136 09				1,665 21		1,634 24	7,985 45
		250 00	274,900 36		88,076 36	697 04	1,369 50		1,831 75		816 20	363,939 78
		300 00			4,235 39				1,650 00			4,535 39
		50 00	4,503 63						344 96		352 85	897 81
									802 87			9,408 50
		200 00	10,589 97						1,158 47			1,158 47
						197 68	305 93		2,694 67			39,989 20
									299 08			299 08
		200 00			9,240 00	1,338 28	2,695 95		1,448 81			21,503 04
									1,248 20			1,248 20
		50 00	7,874 68								322 51	7,426 19
											849 30	849 30
											331 17	331 17
											168 70	168 70

APPENDIX C—*Continued.*

STATEMENT showing the amount of Excise and other Revenue collected at each of the undermentioned Out-offices during the year ended March 31, 1916—*Continued.*

Divisions.	Out-Offices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manufactures in Bond.	Other Receipts.	Electric Light Inspection Fees.	War Tax.	Totals.
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Owen Sound	Newstadt	100 00			8,362 80						47 60	8,510 40
	Walkerton	100 00			6,732 00				420 39		707 51	7,959 90
	Wiarton										256 10	256 10
Perth	Arnprior	50 00	1,550 52								330 90	1,931 42
	Eganville	50 00	11,825 41								45 95	11,921 36
	Haileybury											
	Mattawa	50 00	3,219 70								50 76	3,320 46
	New Liskeard	50 00	13,953 76								490 00	14,493 76
	North Bay	100 00	16,982 95								1,020 22	18,103 17
	North Cobalt	50 00				38 08	43 51				2,450 15	2,581 74
	Pembroke	125 00	12,456 60			308 18	48 15				427 25	13,365 18
	Renfrew	275 00							202 60		81 00	558 60
	Sturgeon Falls	50 00	13,352 68								402 15	13,804 83
	Sudbury	100 00	70,066 42		55,890 00				9 00		2,118 85	128,384 27
Peterborough	Cobourg	50 00	3,834 29								1,883 09	5,767 38
	Lindsay										1,444 25	1,444 25
	Port Hope	75 00						202 99			1,738 80	2,016 79
Port Arthur	Dryden	50 00	1,586 5						155 08			1,791 66
	Fort Frances	50 00	4,556 25						895 92			5,502 17
	Fort William	150 00	27,462 19		13,878 00				2,090 25			43,580 44
	Kenora	150 00	25,393 09		1,873 20	36 12	76 24		889 10			28,617 75
	Rainy River	50 00	5,051 61						268 96			5,370 57
	Wabigoon											
Prescott	Brockville	200 00	6,779 46		3,600 00	857 35	1,283 40		1,731 95			14,452 16
	Cornwall	50 00			53,249 10				1,816 98			55,116 08
St. Catharines	Beamsville											
	Crystal Beach											
	Dunnville											
	Fort Erie								50 60			50 00
	Grimsby											
	Humberstone	100 00				155 68	539 25					794 93
	Merritton											
	Niagara Falls	75 00				277 20	586 35		3,445 36			4,383 91

Niagara-on-the-Lake											
Port Dalhousie	50 00			13,827 90							13,877 90
Port Hallowell											
Queenston											
Pelham								196 00			196 00
Welland	25 00					105 00		195 00			325 00
Stamford								646 35			646 35
Port Hill								90 50			90 50
Thorold	30 00	153 28						1,303 22			1,506 50
Stamford	140 00			3,356 14	1,734 04	1,752 30		1,486 62			8,429 10
Falconbridge						166 65					
St. Mary's	50 00				60 76			1,090 30			1,367 71
Saltfleet								680 57			680 57
Mountain								373 15			373 15
Clinton								735 40			735 40
Binbrook								422 13			422 13
Tuscarora								4 00		3,277 14	3,281 14
Barton											
Hamilton											50 00
Ancaster	50 00										
South-West Manvers	400 00	32,637 27		17,355 63	459 20	664 35		2 00		2,823 96	54,242 41
Whitby	50 00	4,341 17									4,391 17
Whitchurch	250 00	40,389 78			1,557 86	824 90		2 10		2,615 81	45,781 45
Uxbridge	100 00				13,691 50					267 90	14,059 40
Georgina	125 00				1,541 17	199 20	5,617 52	600 00		381 59	8,464 48
Whitchurch	50 00				356 30	212 18				500 17	1,118 65
Georgina	250 00	11,313 81						13,376 50			24,940 33
East Gwillimbury											
Scarborough					1,500 80						
Etobicoke	200 00				532 20	7,041 69					9,274 69
St. Albans	50 00				1,505 50						1,555,50
St. Francis											
St. Jacques	150 00				214 50						364 50
Ste. Elizabeth	25 00										25 00
St. Luc	150 00				4,339 32	1,915 50					6,354 82
St. Eloi	50 00				550 00						600 00
Hamilton	50 00					06					50 06
Grenville Basin											
Lachine											
St. Laurent	100 00	13,468 85								592 10	15,155 95
St. Lazarre											
Ste. Thérèse											
Caledonia	150 00	70 971 50		8,109 00						1,528 34	86,749 87
Chambly											
Francoville											
Yamaska	50 00	1,804 00								116 00	1,970 68
Lavis	150 00	54,586 15			21,226 19	10,653 96				1,109 61	87,107 81
Beauharnois											
Caledonia											
L'Ange Gardien											

APPENDIX C—*Continued.*

STATEMENT showing the amount of Excise and other Revenue collected at each of the undermentioned Out-Offices during the year ended March 31, 1916—*Concluded.*

Divisions.	Out-Offices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manufactures in Bond.	Other Receipts.	Electric Light Inspection Fees.	War Tax.	Totals.
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
St. Hyacinthe	St. Cesaire											
	St. John	250 00	12,631 85			328 75 88 55	250 61		2 00		779 38	14,331 17
	St. Ours											
	Sorel	250 00	26,181 41			202 86	207 18		70		683 19	27,525 34
Sherbrooke	Victoriaville	175 00	28,039 33			64 40	225 90		340 65		361 86	29,207 14
Three Rivers	Granby	200 00				491,388 55	7,860 39		1,425 97			500,874 91
	Grand Mère											
	La Tuque											
	Louiseville	50 00	6,125 97									6,175 97
	St. Boniface	50 00				7,400 00						7,450 00
	St. Tite											
	Baie Shawinigan	50 00					208 50					258 50
	Notre-D. de Charette	50 00				264 15						314 15
	Andover											
St. John	Bathurst											
	Campbellton											
	Campobello											
	Chatham											
	Clair											
	Dalhousie											
	Edmunston	50 00	3,245 23								336 09	3,631 32
	Fredericton											
	Grand Falls											
	Moncton											
	Newcastle											
	Shediac											
	Sackville											
	St. Stephens	50 00	124 08						73 81		960 07	1,207 96
	St. Andrews											
	Sussex											
	Woodstock											
Halifax	Amherst								369 08		1,303 95	1,673 03

	Lanesboro										65 06	55 06
	Parrsborough										157 50	157 50
	Tyne	30 00				3,761 70					1,339 95	5,151 65
	Weymouth										228 88	228 88
	Windsor										624 95	624 95
	Yarmouth	30 00				280 44	687 53				471 90	1,439 87
Pictou	Antigonish										319 13	319 13
	New Glasgow	25 00									1,323 40	1,348 40
	North Sydney	50 00	18,295 62								703 59	19,659 21
	Sydney	200 00	16,615 78								1,267 68	18,083 46
Charlottetown	Georgetown											
	Souris											
	Summerside											
	Alberton											
	Cardigan											
	Crapaud											
	Murray Harbour											
	Montague											
	St. Peters											
	Tignish											
Winnipeg	Brandon	425 00	36,145 00		18,162 60	1,212 40	1,225 72				5,339 33	82,558 11
	Deloraine										140 00	140 00
	Dauphin	100 00	19,997 86								2,228 69	22,326 55
	Emerson										5 00	5 00
	Gretna										12 00	12 00
	Morden	100 00	6,862 97								442 84	7,405 51
	Portage la Prairie	50 00				49 98	30 15				1,325 45	1,455 58
	Selkirk										71 35	71 35
	Treesbank										20 00	20 00
	Virden	50 00	9,536 82								746 16	10,352 98
	York Factory											
Calgary	Blairmore	100 00	3,377 15			43 00					45 70	3,565 85
	Canmore	50 00	3,980 92								397 45	4,557 37
	Edmonton	950 00	142,134 08		25,971 00	9,239 18	3,877 50	2,911 10	1,434 75		12,727 22	199,244 83
	Fort Saskatchewan											
	High River	40 00	1,315 00								559 55	1,925 44
	Lethbridge	50 00	8,730 00								815 08	9,591 96
	Lethbridge	200 00	24,956 78	7,115 10	23,100 00	521 64	410 55				3,251 95	59,455 02
	Medicine Hat	100 00	10,102 91		3,885 00	373 80	377 25				1,186 36	16,074 92
	Pincher Creek											
	Red Deer	50 00	1,749 41									1,836 41
	Strathcona	100 00	791 04			14,891 04	5,973 92				504 22	22,240 72
	Taber	30 00	2,103 00								47 10	2,633 76
	Vermilion	30 00	2,174 81								519 70	2,744 19
	Wetaskiwin	50 00	12,490 70								39 30	12,579 69
Moose Jaw	Estevan	100 00	3,561 03			37 72	46 50		2 32		85 70	3,733 87
	Lac la Loche		87 67								61 00	88 67
	Maple Creek											

APPENDIX C—*Concluded.*

STATEMENT showing the amount of Excise and other Revenue collected at each of the undermentioned Out-Offices during the year ended March 31, 1916—*Concluded.*

Divisions.	Out-Offices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manufactures in Bond.	Other Receipts.	Electric Light Inspection Fees.	War Tax.	Totals.
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Moose Jaw—*Con.*	Melville	50 00	1,151 51								170 50	1,372 01
	North Battleford								24		30 00	30 24
	Prince Albert	150 00	5,060 63		4,675 20						2,253 05	12,138 88
	Regina	375 00	263,162 86		4,800 00	174 16	65 33		2 76		10,596 69	279,176 80
	Rosthern	50 00	2,221 19								931 20	3,202 39
	Saskatoon	200 00	5,156 94	2,756 25	5,100 00	225 68	155 70		39 70		11,931 51	25,565 78
	Swift Current	50 00	1,653 32						3 30		1,368 75	3,075 37
	Weyburn	100 00	1,290 42			218 40	96 98		3 60		1,178 95	2,888 35
Vancouver	Anaconda											
	Cranbrook	200 00	12,249 55		750 00						684 75	13,884 30
	Fernie	150 00	10,633 44		15,744 90	107 80	114 00				696 54	27,446 68
	Fort George											
	Golden	50 00	1,847 58								202 92	2,100 50
	Grand Forks	150 00			180 00	71 12	109 14				191 58	701 84
	Greenwood										325 96	325 96
	Kamloops	200 00	1,502 53		2,722 80	940 66	531 75				1,314 40	7,212 14
	Kelowna											
	Merritt	50 00			400 20						204 50	654 70
	Michel	100 00	5,447 51		5,745 00							11,292 51
	Moyie City											
	Nelson	200 00	27,830 89		4,980 00	504 28	427 50		63 99		1,490 92	35,497 58
	New Westminster	325 00	2,198 54	1,737 00	9,444 78	4,034 52	1,954 50				1,792 25	21,486 59
	Phoenix	50 00			3,604 50						238 96	3,893 46
	Prince Rupert	100 00	3,918 87			184 24	105 83		8 30		1,996 05	6,313 29
	Princeton	50 00			840 00						39 70	929 70
	Revelstoke	200 00	6,037 27		2,265 30	85 68	186 75				753 59	9,528 59
	Rossland	150 00	6,069 57		3,523 50	930 72	358 20		8 59		278 50	11,319 08
	Trail	50 00			6,000 00						502 15	6,552 15
	Vernon	162 50	5,715 01		1,178 10	92 98	6 85				1,161 20	8,316 64
Victoria	Cumberland	50 00									270 93	320 93
	Ladysmith											

	Nanaimo	475 00	5,652 01	.....	10,284 00	1,888 18	920 40	.....	.....	.....	2,268 24	21,487 83
Dawson	Sidney	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Yukon	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		14,949 [illegible]	1,630,965 62	11,608 36	477,193 65	597,426 84	58,814 89	11,481 01	64,009 95	.....	119,552 70	2,985,993 49

INLAND REVENUE DEPARTMENT.
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

FINANCIAL STATEMENTS, 1915-1916

Dr. No. 1.—GENERAL REVENUES ACCOUNT FOR THE YEAR ENDED MARCH 31, 1916. Cr.

Moneys of Refunds disbursed	Amounts deposited to the Credit of Receiver General	Balances due March 31, 1916.	Balances of Stamps on hand March 31, 1916	Totals	Services	Revenues of previous year not collected April 1, 1915	Revenues accured 1915-16.	Balances of Stamps on hand March 31, 1916.	Totals.
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.
[illegible]	[illegible]	18,931 16		22,570,371 59	Excise and Seizures, per Statement No. 3	19,615 51	22,550,756 08	.....	22,570,371 59
[illegible]	112,200 11	80 80		112,280 91	Weight and Measures, per Statement No. 18 A.	144 10	112,136 81	.....	112,280 91
		92 72		92 72	" " 18 B.	92 72	.....	.....	92 72
[illegible]	[illegible]			46,034 80	Gas Inspection, per Statement No. 20	.....	46,034 80	.....	46,034 80
	70,562 25			70,562 25	Electric Light Inspection per Statement No. 22	.....	70,562 25	.....	70,562 25
		45 04		45 04	Bill Stamps, per Statement No. 7.	45 04	.....	.....	45 04
	11,520 15	.....	6,726 85	18,247 00	Law Stamps, per Statement No. 8.	.....	11,520 15	6,726 85	18,247 00
	8,490 36	.....		8,490 36	Sundry Minor Revenues, per Statement No. 9	.....	8,490 36	.....	8,490 36
[illegible]	[illegible]	.....		1,550,488 35	War Tax Revenue, per Statement No. 3 A.	.....	1,550,488 35	.....	1,550,488 35
	111,846 35	.....		111,846 35	Methylated Spirits, per Statement No. 2	.....	111,846 35	.....	111,846 35
	989 00	1,883 62		2,872 62	Ferry Licenses Revenue, per Statement No. 11.	1,883 62	989 00	.....	2,872 62
[illegible]	[illegible]	21,949 28	6,726 85	24,491,331 99		21,780 99	24,462,824 15	6,726 85	24,491,331 99
.....	235,317 26	.....	.....	235,317 26	Less—Refunds per Statement No 15	.....	235,317 26	.....	235,3 26
	[illegible]			24,256,014 73	Totals	.....	24,227,506 89	.....	24,256,0

INLAND REVENUE DEPARTMENT,
OTTAWA, JULY 1, 1916.

J. U. VINCENT,
Deputy Minister.

DR. No. 2.—GENERAL EXPENDITURES FOR

Balances due to Collectors, etc., April 1, 1915.	Expenditures Authorized by the Department			Balances due by Collectors, etc., March 31, 1916.	Totals.	Services.
	Salaries.	Contingencies.	Seizures.			
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
49 08	491,336 90	242,342 57	1,313 81	343 98	735,386 34	Excise and Seizures, per Statement No. 4
			7,913 77		7,913 77	Excise Seizures distributed per Appendix B, Statement No. 2
	2,911 56	14,331 67			17,243 23	Preventive Service, Statement No. 5
	3,836 72	39,479 09			43,315 81	Adulteration of Food, per Statement No. 6, and Appendix B, Statement No. 4
		1,405 70			1,405 70	Sundry Minor Expenditures, per Statement No. 10
	130,404 28	19,797 05		16 66	150,217 99	Departmental Expenditures, per Statement No. 16
	96,428 73	84,685 13		3 70	181,117 56	Weights and Measures, per Statement No. 19A
	48,005 56	18,250 02		212 88	66,468 46	Gas Inspection, per Statement No. 21
	21,893 60	35,952 47			57,846 07	Electric Light Inspection, per Statement No. 23
		99,460 41			99,460 41	Methylated Spirits, per Statement No. 25
		54,014 06			54,014 06	War Tax, per Statement No. 4 A
49 08	794,817 35	609,718 17	9,227 58	577 22	1,414,389 40	Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

THE YEAR ENDED MARCH 31, 1916. CR.

Balances due by Collectors, etc., March 31, 1915.	Amounts disbursed by the Receiver General, on requisition of the Department.	Deductions from Salaries.					Balances due to Collectors, etc., March 31, 1916	Totals.
		Superannuation.	Insurance.	Retirement.	Guarantee	Annuities.		
$ cts	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts	$ cts	$ cts.
343 98	711,501 10	3,343 27	3,530 41	15,120 43	1,357 67	140 40	49 08	735,386 34
....	7,913 77	.....	.....	. .. .	.....	... .	. ..	7.913 77
....	17,239 45	....	.... ..	....	3 78	....	... ..	17.243 23
....	43,285 60	13 92	....	....	16 29	.....	.... ..	43 315 81
....	1,405 70	....	.. ..	....	.....	.. . ..	..	1,405 70
16 66	144,380 22	491 41	754 49	4,575 21	.. ....	....		150 917 99
3 70	180,483 08	162 27	254 91	....	213 60	. ....	....	181,117 56
212 88	66,027 79	15 72	.....	90 00	122 07	....	. .	66 468 46
....	57,774 52	....	....	9 96	58 89	....	2 70	57.846 07
... .	99,460 41	....	....	... . ..	.. .			99 460 41
....	54,014 06	....	....	....	.....	....		54,014 06
577 22	1,383,485 70	4,026 59	4,539 81	19,795 60	1,772 30	140 40	51 78	1,414,389 40

J. U. VINCENT,
Deputy Minister.

EXCISE

No. 3.—Collection Divisions

Balances due April 1, 1915.	Amount accrued during Year, including License Fees.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manufactures.	Seizures.
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
.....	172,277 15	50 00	34,253 30	1,000 08	474 80	.....	.....	.....
112 61	41,185 73	50 00	8,440 91	7,911 12	5,690 68	.....	2,799 40	.....
.....	342,961 26	350 00	142,800 73	2,390 36	4,352 52	.....	.....	.....
.....	378,720 53	100 00	111,683 99	816,913 46	49,618 71	50 00	6,619 57	160 00
.....	74,573 38	100 00	9,211 44	10,690 96	6,892 94	.....	3,681 09	.....
.....	87,256 31	200 00	124,044 61	149,896 88	91,076 10	.....	.....	305 00
.....	290,658 30	100 00	25,977 21	351 80	598 18	.....	911 85	.....
.....	48 31	200 00	17,347 73	5,640 22	2,922 69	.....	3,308 25	.....
.....	195,933 01	50 00	55,890 00	355 26	191 66	.....	300 00	100 00
.....	3,947 28	50 00	11,676 20	584 36	457 75	.....	50 00	.....
.....	107,792 00	150 00	26,269 20	36 12	126 24	.....	.....	.....
.....	201,721 44	150 00	65,139 98	947 36	1,383 40	.....	300 00	55 00
.....	18,980 02	100 00	40,107 96	1,808 38	3,645 35	.....	.....	.....
.....	33,527 10	100 00	8,266 65	6,256 76	3,768 96	.....	50 00	.....
.....	1,028,315 17	550 00	418,933 70	103,118 98	49,229 23	.....	41,217 92	100 00
.....	173,665 01	100 00	62,137 01	22,881 71	5,860 35	.....	6,167 52	.....
522 89	.....	.....	.....	.....	.....	.....	.....	.....
635 50	3,451,562 00	2,400 00	1,162,180 62	1,139,783 81	226,289 56	50 00	65,405 60	720 00
1,036 08	82,001 13	.....	.....	12,201 51	14,684 23	.....	.....	266 09
524 89	2,278,842 06	27,499 95	747,018 71	7,905,259 62	300,291 62	8,200 14	11,161 15	7,677 46
.....	481,384 90	150 00	55,475 91	528,959 74	12,229 36	.....	3,520 90	105 75
.....	136,667 72	50 00	17,230 65	506,285 19	17,837 41	.....	300 00	.....
.....	164,651 73	.....	2,390 40	31,539 62	22,364 83	.....	200 00	924 19
54 27	65,216 27	50 00	4,938 00	9,535 73	2,005 76	.....	.....	.....
3,295 57	.....	.....	.....	.....	.....	.....	.....	.....
4,916 81	3,208,763 81	27,749 95	827,053 67	8,993,781 41	369,416 21	8,200 14	15,182 05	8,973 49
.....	184,230 75	100 00	35,474 07	2,159 92	6,584 20	.....	2,262 78	160 35
1,442 62	.....	.....	.....	.....	.....	.....	.....	.....
1,442 62	184,230 75	100 00	35,474 07	2,159 92	6,584 20	.....	2,262 78	160 35
.....	47,717 21	150 00	95,171 97	5,315 32	2,507 88	.....	.....	213 70
.....	35,521 40	.....	.....	2,040 19	592 70	.....	.....	.....
5,860 50	.....	.....	.....	.....	.....	.....	.....	.....
5,860 50	83,238 61	150 00	95,171 97	7,355 51	3,100 58	.....	.....	213 70
.....	37 31	.....	.....	24,383 18	.....	.....	.....	.....
.....	795,650 38	9,347 05	186,206 74	6,390 56	7,277 21	.....	17,984 14	150 00
5,563 99	327,718 02	5,797 10	175,453 79	24,678 24	11,739 92	.....	3,246 22	75 00
.....	287,641 21	2,956 25	20,731 20	648 48	606 53	.....	.....	.....

SESSIONAL PAPER No. 12

1915-16.

IN ACCOUNT WITH REVENUES.

Sundries.	Total Duties accrued.	Total Debits.	Divisions.	Deposited to Credit of Receiver General.	Balances due March 31, 1916.	Total Credits.
$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
763 40	208,818 73	208,818 73	..Belleville	208,818 23	50	208,818 73
712 49	66,790 33	66,902 94	..Brantford	66,790 33	112 61	66,902 94
1,844 80	494,699 67	494,699 67	..Guelph	494,699 67		494,699 67
2,810 60	1,366,676 86	1,366,676 86	..Hamilton	1,366,676 86		1,366,676 86
935 08	106,084 89	106,084 89	..Kingston	106,084 89		106,084 89
437 25	453,216 15	453,216 15	..London	453,216 15		453,216 15
454 00	319,051 34	319,051 34	Ottawa	319,051 34		319,051 34
602 00	30,069 20	30,069 20	.Owen Sound	30,069 20		30,069 20
1,190 40	254,010 33	254,010 33	..Perth	254,010 33		254,010 33
166 39	16,931 89	16,931 89	..Peterborough	16,931 89		16,931 89
400 00	134,773 56	134,773 56	..Port Arthur	134,773 56		134,773 56
991 40	270,688 58	270,688 58	..Prescott	270,688 58		270,688 58
80 50	64 722 21	64,722 21	..St. Catharines	64,722 21		64,722 21
131 70	52,101 17	52,101 17	..Stratford	52,101 17		52,101 17
17,373 54	1,658,838 54	1,658,838 54	Toronto	1,658,838 54		1,658,838 54
17,863 51	588,675 11	588,675 11	Windsor	588,675 11		588,675 11
		522 89	..Suspense Account		522 89	522 89
46,756 97	6,086,148 56	6,086,784 06	*Ontario*	6,086,148 06	636 00	6,086,784 06
13,015 00	122,167 96	123,204 04	..Joliette	122,167 96	1,036 08	123,204 04
5,619 39	11,291,573 10	11,292,097 99	..Montreal	11,291,348 91	749 08	11,292,097 99
1,358 20	1,083,184 76	1,086,184 76	.Quebec	1,084,184 76		1,086,184 76
377 60	678,747 97	678,747 97	..Sherbrooke	678,747 97		678,747 97
965 90	223,036 67	223,036 67	St. Hyacinthe	223,036 67		223,036 67
250 00	81,995 76	82,000 00	Three Rivers	81,995 76	4 24	82,000 00
		3,255 97	Suspense Account.		3,255 97	3,255 97
21,585 19	13,480,706 22	13,485,617 03	*Quebec*	13,480,191 13	5,425 90	13,485,617 03
1,231 60	232,203 87	232,203 87	..St. John	232,203 87		232,203 87
		1,442 62	.Suspense Account		1,442 62	1,442 62
1,231 60	232,203 87	233,646 49	*New Brunswick*	232,203 87	1,442 62	233,646 49
306 20	151,382 28	151,382 28	Halifax	151,382 28		151,382 28
275 00	38,429 29	38,429 29	.Pictou	38,429 29		38,429 29
		5,860 00	Suspense Account		5,860 00	5,860 00
581 20	189,811 57	195,672 07	*Nova Scotia*	189,811 57	5,860 00	195,672 07
	24,420 49	24,420 49	...*Charlottetown, P. E. I.*	24,420 49		24,420 49
3,186 03	1,020,104 10	1,020,104 10	*Winnipeg, Manitoba*	1,020,104 10		1,020,104 10
3,164 70	664,862 90	667,436 08	.....*Calgary, Alberta*	664,862 90	2,573 18	667,436 08
676 80	312,472 47	313,462 47	*Saskatchewan*	312,462 47		313,462 47

EXCISE

No. 3.—Collection Divisions

Balances due April 1, 1915.	Amount accrued during Year, including License Fees.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manufactures.	Seizures.
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1,202 09	288,245 09	44,877 95	119,665 47	18,396 47	7,3[illegible]8 17	....	1,731 45	56 85
.....	67,817 73	4,351 15	65,499 37	14,198 70	2,805 45	.....	.....	.... ..
1,202 09	356,062 82	49,229 10	185,164 84	32,595 17	10,143 62	.....	1,731 45	56 85
.....	6,169 77	50 00	1,862 73	97 50	.....	.....	... ...	....
19,615 51	8,701,074 68	97,779 45	2,689,299 63	10,222,783 78	635,157 83	8,250 14	105,812 24	10,349 39
.....	38,533 81	.....	179,798 90	3,097 07	107 99	.....	... .	.....
.....	8,662,540 87	97,779 45	2,509,500 73	10,219,686 71	635,049 83	8,250 14	105,812 24	10,349 39

Inland Revenue Department,
Ottawa, July 1, 1916.

SESSIONAL PAPER No. 12

1915-16.

IN ACCOUNT WITH REVENUES—*Concluded.*

Sundries.	Total Duties accrued.	Total Debits.	Divisions.	Deposited to Credit of Receiver General.	Balances due March 31, 1916.	Total Credits.
$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
2,342 10	482,653 55	483,855 64	Vancouver	482,653 55	1,202 09	483,855 64
429 80	155,102 20	155,102 20	Victoria	155,102 20		155,102 20
2,771 90	637,755 75	638,957 84	*British Columbia*	637,755 75	1,202 09	638,957 84
100 00	8,280 00	8,280 00	*Yukon*	8,280 00		8,280 00
80,248 94	22,550,756 08	22,570,371 59	Totals	22,550,540 49	19,831 10	22,570,371 59
2,008 10	223,545 87		Less refunds as per statements No. 15			
78,240 84	22,327,210 21		Net Revenue			

J. U. VINCENT,
Deputy Minister.

WAR TAX REVENUE, 1915-16.

No. 3 A.—Stamps, Embossing cheques, Transportation tickets, Telegrams, etc.

Divisions.		Amount of stamps sold by Collectors.	Transportation tickets, Telegrams, Embossing cheques, etc.	Fines.	Total Deposited to the credit of Receiver General.
		$ cts.	$ cts.	$ cts.	$ cts.
Belleville		4,666 70			
Brandford		15,762 84			
Guelph		11,399 32			
Hamilton		27,501 37			
Kingston		4,683 43			
London		24,000 88			
Ottawa		26,528 74			
Owen Sound		4,453 18			
Perth		10,388 69			
Peterborough		9,180 39			
Port Arthur		7,965 92			
Prescott		3,853 89			
St. Catharines		13,192 80			
Stratford		7,638 39			
Toronto		158,428 46			
Windsor		24,815 24			
	Ontario	354,460 24	78,848 01	438 00	433,746 25
Joliette		1,968 32			
Montreal		89,089 78			
Quebec		21,132 86			
St. Hyacinthe		3,861 48			
Sherbrooke		8,090 06			
Three Rivers		1,982 45			
	Quebec	126,124 95	599,270 95	1,000 00	726,395 90
St. John	New Brunswick	25,848 78	2,494 85		28,343 63
Halifax		22,368 56			
Pictou		5,802 60			
	Nova Scotia	28,171 16	5,909 58		34,080 74
Charlottown	Prince Edward Island.	1,625 51	3,821 70		5,447 21
Winnipeg	Manitoba	69,308 43	9,669 60	300 00	79,278 03
Calgary	Alberta	42,847 91	742 42		43,590 33
Moosejaw	Saskatchewan	40,735 22	81 00	50 00	40,866 22
Vancouver		43,712 13			
Victoria		21,463 16			
	British Columbia	65,175 29	16,615 43	150 00	81,940 72

SESSIONAL PAPER No. 12

WAR TAX REVENUE, 1915-16.

No. 3 A.—Stamps, Embossing cheques, Transportation tickets, Telegrams, etc.—*Concluded.*

Divisions.	Amount of stamps sold by Collectors.	Transportation tickets, Telegrams, Embossing cheques, etc.	Fines.	Total Deposited to the credit of Receiver General.
	$ cts.	$ cts.	$ cts.	$ cts.
Dawson.....Yukon.....	1,072 13	3,158 92	.. ...	4,231 05
General. U.S.A., etc.....	... .	72,568 27	... .	72,568 27
	755,369 62	793,180 73	1,938 00	1,550,488 35
Less refunds as per statement No. 15...	... .	.....	....	11,761 39
Net War Tax Revenue	.....	....	....	1,538,726 96

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

EXCISE

DR. No. 4.—COLLECTION DIVISIONS

Balances due by Collectors, April 1, 1915.	Amounts received from Department to meet Expenditures.	Deductions from Salaries for					Balances due to Collectors, March 31, 1916.	Totals.	Divisions.
		Superannuation.	Insurance.	Annuities.	Retirement.	Guarantee.			
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
43 98	14,396 25	76 05	468 48	. . .	584 37	37 20	.....	15,606 33	..Belleville.....
.....	9 382 76	92 40	.....	.....	239 76	22 32	.....	9,737 24	..Brantford .....
.....	23,432 32	256 40	.....	.....	378 20	51 12	.....	24,118 04	..Guelph .....
.....	26,131 63	142 83	307 06	.....	903 67	74 88	.....	27,560 07	..Hamilton .....
.....	8,297 27	66 99	.....	. . .	151 02	25 20	.....	8,540 48	..Kingston .....
.....	21,914 20	119 82	77 52	....	625 33	50 52	.....	22,787 39	..London.....
.....	11,082 17	24 00	.....	.....	367 72	27 84	.....	11,501 73	..Ottawa.....
.....	7,588 06	55 92	.....	. . .	120 00	15 84	.....	7,779 82	..Owen Sound . ...
.....	15,262 89	.....	96 36	.....	655 80	43 92	.....	16,058 97	..Perth .....
.....	3,379 85	18 96	.....	.....	117 57	10 98	.....	3,527 36	..Peterboro.....
.....	5,295 65	.....	.....	.....	231 76	12 24	.....	5,539 65	..Port Arthur .....
.....	13,312 93	36 00	324 52	140 40	515 67	35 04	.....	14,384 56	Prescott .....
.....	6,647 94	.....	326 16	....	219 77	23 52	.....	7,217 39	..Stratford .....
.....	6,787 16	75 60	.....	....	129 96	15 12	.....	7,007 84	..St. Catharines ....
.....	55,038 58	325 60	393 88	...	1,647 67	131 28	.....	57,537 01	..Toronto .....
.....	36,590 62	213 38	265 20	.....	906 78	99 36	49 08	38,124 42	..Windsor .....
.....	3,657 01	55 93	.....	. .	.....	9 00	.....	3,721 94	..Kingston District.
.....	3,410 58	.... .	.....	.....	.....	9 00	.....	3,419 58	..Toronto "
.....	4,060 84	.....	.....	.....	.....	9 00	.....	4.069 84	..Windsor "
43 98	275,668 71	1,559 88	2,279 18	140 40	7,795 05	703 38	49 08	288 239 66	..*Ontario*.....
.....	13,643 05	42 49	169 20	.....	408 33	30 36	.....	14,293 43	..Joliette.....
.....	73,805 56	502 07	292 24	..	1,837 87	169 46	.....	76,607 50	.Montreal .....
.....	30,332 17	146 05	81 69	.....	710 57	54 96	.....	31,325 44	..Quebec .....
.....	9,569 02	77 88	.....	. . .	252 24	24 48	.....	9,923 62	Sherbrooke.....
.....	17,334 37	42 00	120 10	.....	501 68	31 90	.....	18,030 05	..St Hyacinthe ....
.....	4,173 84	31 92	.....	. . . .	.....	3 60	.....	4,209 36	..Three Rivers .....
.....	2,735 65	.....	.....	....	121 24	9 00	.....	2,865 89	..Montreal District.
.....	3,291 62	.....	.....	.....	139 92	9 00	.....	3,440 54	Quebec "
.....	154,885 58	842 41	663 23	.....	3,971 85	332 76	.....	160,695 83	..*Quebec*.....
.....	13,293 22	131 88	.....	.....	345 20	36 00	.....	13,806 30	..St. John.....
.....	3,159 02	.....	.....	.....	108 69	9 00	.....	3,276 71	..Maritime District.
.... . .	16,452 24	131 88	.....	.....	453 89	45 00	.....	17,083 01	..*New Brunswick*....
... .	12,114 82	155 65	.....	....	56 88	33 11	.....	12,360 46	..Halifax .....
.....	3,579 09	27 96	.....	...	94 92	9 36	.....	3,711 33	..Pictou.....
.....	15,693 91	183 61	.....	.....	151 80	42 47	.....	16,071 79	..*Nova Scotia*.....
100 00	1,951 05	.....	.....	.....	96 55	5 76	.....	2,153 36	..*Charlottetown, P. E. I.*.....
200 00	24,514 05	124 22	180 12	.....	738 45	55 32	.....	25,812 16	..Winnipeg.....
....	3,635 81	48 00	.....	.....	.....	9 00	.....	3,692 81	. District Inspector,
200 00	28,149 86	172 22	180 12	.....	738 45	64 32	.....	29,504 97	..*Manitoba*. .....
.....	17,148 49	.....	40 96	.. ..	338 58	19 44	.....	17,547 47	..Calgary .....
.....	4,271 64	53 49	.....	.....	.....	9 00	.....	4,334 13	..Calgary District..

SESSIONAL PAPER No. 12

1915-1916.

IN ACCOUNT WITH EXPENDITURES. Cr.

Balances due to Collectors, April 1, 1915.	Expenditures authorized by the Department.						Balances due by Collectors, March 31, 1916.	Totals.
	Salaries.	Seizures Expenditures.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
....	13,873 29	... .	130 91	.. ..	1,380 18	177 97	43 98	15,606 33
.. ..	8,272 18	... .	834 75	.. . .	360 80	270 51	....	9,737 24
... .	23,118 26	....	330 96	60 00	196 89	411 93	....	24,118 04
. . ..	26,422 43	....	800 00	.....	83 90	253 74	....	27,560 07
.....	8,449 65	. . ....	. . .	.....	22 25	68 58	....	8,540 48
.. ..	19,838 58	.. ..	2,191 84	.. . ..	305 15	451 82	....	22,787 39
....	9,933 19	....	1,158 74	.....	286 15	123 65	....	11,501 73
....	6,999 96	....	399 96	.. . ..	255 85	124 05	....	7,779 82
.....	13,124 45	38 60	1,583 88	444 10	521 94	346 00	....	16,068 97
....	3,303 95	....	60 00	.....	38 15	125 20	....	3,527 36
... ...	4,639 86	... .	200 00	.....	411 00	288 79	. . .	5,539 65
....	13,122 11	... .	1,073 58	.....	23 65	165 22	.. ...	14,384 56
....	6,399 75	....	526 62	... .	120 72	170 30	....	7,217 39
. ...	6,699 72	... .	60 00	60 00	55 65	132 47	....	7,007 84
.....	51,627 21	. ....	4,243 49	.. . ..	726 10	940 10	. .	57,536 90
49 08	35,550 47	.....	1,749 86	35 00	426 40	313 61	....	38,124 42
.... . .	2,799 94	.....	48 00	200 00	662 20	71 80	. .	3,721 94
.....	2,824 66	.....	. . .	. .	78 95	15 67	.	2,419 28
....	2,974 98	. ...	. . .	. .	739 55	355 31	....	4,069 84
49 08	259,974 94	38 60	15,392 59	799 10	7,135 53	4,861 81	43 98	288,520 16
.....	10,299 59	52 05	3,176 19	.....	140 30	310 25	....	13,978 38
...	57,258 95	891 86	15,557 61	....	1,567 50	1,581 59	....	76,857 51
....	19,693 23	46 25	10,333 63	.....	641 24	611 06	....	31,325 41
.....	8,949 60	. . ...	72 00	.....	342 95	359 07	....	9,723 62
.....	12,138 59	256 80	4,208 67	396 00	661 70	388 25	....	18,050 01
.. ..	1,599 95	..	2,408 30	.....	97 80	197 50	....	4,303 55
.. ..	2,424 99	.	.....	.....	423 50	12 50	....	2,861 99
.....	2,799 96	.....	.....	.....	551 65	188 90	....	3,540 51
.....	115,164 87	1,228 96	38,767 08	396 00	4,216 47	3,235 35	....	163,008 93
.....	13,614 49	17 90	129 60	.....	36 84	117 07	....	13,915 90
.....	2,174 97	.....	.....	.....	200 20	181 14	....	3,276 71
.....	15,789 46	17 90	129 60	.....	973 13	298 21	....	17,192 61
.....	11,929 30	30 35	93 98	.....	188 10	232 73	....	12,301 46
.....	3,200 86	.....	93 00	.....	200 80	133 67	....	3,771 33
.....	15,130 16	30 35	186 98	.....	357 90	366 40	....	16,073 79
.....	1,931 91	.....	69 00	.....	.....	61 45	100 00	2,162 36
.....	21,131 85	.....	3,220 68	80 00	809 00	634 25	300 00	26,175 78
.....	2,891 00	.....	.....	.....	1,170 80	98 30	....	4,160 10
.....	23,021,00	.....	3,220 68	80 00	1,713 01	733 55	300 00	30,335 88
.....	6,774 81	.....	6,597 94	.....	1,001 75	113 30	....	17,547 80
.....	2,974 98	.....	.....	.....	1,010 12	80 00	....	4,264 15

EXCISE

No. 4.—Collection Divisions

Dr.

Balances due by Collectors, April 1, 1915.	Amounts received from Department to meet Expenditures.	Deductions from Salaries for					Balances due to Collectors, March 31, 1915.	Totals.	Divisions.
		Superannuation.	Insurance.	Annuities.	Retirement.	Guarantee.			
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
.....	21,420 13	53 49	40,96	.....	338 58	28 44	.....	21,881 60	..*Alberta*.....
.... ..	8,647 52	.....	....	.....	288 99	18 24	.....	8,954 75	.*Mooscjaw, Saskatchewan*....
.....	27,860 25	43 92	309 32	.....	1,070 57	76 38	....	29,360 44	..Vancouver.....
.....	9,982 41	144 84	57 60	.....	174 78	24 72	.....	10,374 35	..Victoria.....
.....	4,843 17	60 00	.. ....	.....	.....	9 00	.....	4,912 17	..British Columbia.
....	42,685 83	248 76	366 92	.....	1,235 35	110 10	.. ..	44,646 96	..*British Columbia*..
.....	942 84	.....	... ...	.....	49 92	7 20	.....	999 96	.*Dawson*.....
.....	393 64	.....	.....	....	.....	.. ..	.....	393 64	..Inspector of Bonded Factories...
.....	5,099 32	.....	.....	.....	.....	. .....	. . ..	5,099 32	..Inspector of Malthouses and Breweries.....
.....	3,670 43	93 57	.....	.....	....	.....	... .	3,764 00	..Inspector of Distilleries.....
.....	3,586 59	57 45	.....	. .	....	.....	.... ..	3,644 04	.Inspector of Tobacco Factories.
343 98	579,247 66	3,343 27	3,530 41	140 40	15,120 43	1,357 67	49 08	603,132 89	.Total of Divisions, etc..... .....
.....	7,492 82	.....	.....	...	....	.....	.....	7,492 82	..General Expenditures. .....
....	1,744 15	.....	.....	....	.....	.....	....	1,744 15	..Legal Expenses...
.....	7,585 61	.. . ...	.....	....	....	..... .	.....	7,585 61	.Printing. .....
. .....	3,453 83	.....	.....	.....	. .....	.....	.....	3,453 83	..Stationery..... ..
.....	3,140 89	..... .	.....	..	..... .	.. ....	.....	3,140 89	..Commission to Customs Officers ....
.....	15,281 16	....	.....	. .	....	.....	....	15,281 16	.Duty-pay to Officers in charge of most important establishments..
.....	10,042 04	.....	.....	.....	.. .. .	.....	.....	10,042 04	..Provisional Allowance..... .....
.....	83,512 95	.....	.....	.....	.....	.. ....	.. ...	83,512 95	..Printing Tobacco Stamps.....
343 98	711,501 10	3,343 27	3,530 41	140 40	15,120 43	1,357 67	49 08	735,386 34	..Grand Total .....

Inland Revenue Department,
Ottawa, July 1, 1916.

SESSIONAL PAPER No. 12

1915-1916—*Concluded.*

IN ACCOUNT WITH EXPENDITURES. CR.

Balances due to Collectors, April 1, 1915.	Expenditures authorized by the Department.						Balances due by Collectors, March 31, 1916.	Totals.
	Salaries.	Seizures Expenditures.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
.....	9,449 79	.....	8,237 94	.....	3,240 90	952 97	.....	21,881 60
.....	5,783 05	.....	1,715 96	180 00	731 65	544 09	.....	8,954 75
.....	23,632 32	.....	3,564 18	216 00	937 00	1,010 94	.....	29,360 44
.....	8,299 74	.....	1,593 79	.....	99 70	381 12	.....	10,374 35
.....	3,000 00	.....	.....	.....	1,856 37	56 80	.....	4,912 17
.....	34,932 06	.....	5,157,97	216 00	2,893 07	1,447 86	.....	44,546 96
.....	999 96	.....	.....	.....	.....	.....	.....	999 96
.....	.....	.....	.....	.....	385 70	7 94	.....	393 64
.....	3,199 92	.....	.....	.....	1,828 10	71 30	.....	5,099 32
.....	2,674 98	.....	.....	.....	1,082 77	6 25	.....	3,764 00
.....	2,874 93	.....	.....	.....	733 86	35 25	.....	3,644 04
49 08	491,336 90	1,313 81	69,852 20	1,627 10	26,040 79	12,569,03	343 98	603,162 89
.....	.....	.....	.....	.....	.....	7,492 82	.....	7,492 82
.....	.....	.....	.....	.....	.....	1,744 15	.....	1,744 15
.....	.....	.....	.....	.....	.....	1,588 01	.....	1,588 01
.....	.....	.....	.....	.....	.....	5,449 85	.....	5,449 85
.....	.....	.....	.....	.....	.....	3,140 89	.....	3,140 89
.....	.....	.....	.....	.....	.....	13,281 14	.....	13,281 14
.....	.....	.....	.....	.....	.....	10,042 04	.....	10,042 04
.....	.....	.....	.....	.....	.....	98,031 46	.....	98,031 46
49 08	491,336 90	1,313 81	69,852 20	1,627 10	26,040 79	144,022 45	343 98	734,686 31

J. U. VINCENT,
Deputy Minister.

WAR TAX, 1915-16.

Dr. No. 4 A.—In Account with Expenditures. Cr.

Amount received from Department to meet Expenditures.	Totals.	Divisions.	Expenditures authorized by the Department.			Totals.
			Special Assistance.	Travelling Expenses.	Sundries.	
$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.
1,292 62	1,292 62	Belleville	1,230 63	44 20	17 79	1,292 62
130 30	130 30	Brantford		90 60	39 70	130 30
6 52	6 52	Guelph		1 05	5 47	6 52
16 45	16 45	Hamilton		7 50	8 95	16 45
13 60	13 60	Kingston		4 00	9 60	13 60
1,323 10	1,323 10	London	1,234 28	17 40	71 42	1,323 10
6,189 10	6,189 10	Ottawa	5,030 43	778 91	379 76	6,189 10
28 47	28 47	Owen Sound		3 00	25 47	28 47
459 80	459 80	Perth	377 43	13 25	69 12	459 80
376 43	376 43	Peterboro	300 00	4 20	72 23	376 43
157 85	157 85	Port Arthur		126 85	31 00	157 85
722 07	722 07	Prescott	716 10		5 97	722 07
73 20	73 20	Stratford		21 90	51 30	73 20
4 60	4 60	St. Catharines		3 10	1 50	4 60
43 38	43 38	Toronto		35 25	8 13	43 38
1 70	1 70	Windsor District		1 70		1 70
10,839 19	10,839 19	Ontario	8,888 87	1,152 91	797 41	10,839 19
1,442 68	1,442 68	Joliette	1,419 78		22 90	1,442 68
7,915 91	7,915 91	Montreal	7,849 54		66 37	7,915 91
2,459 95	2,459 95	Quebec	2,216 61	12 95	230 39	2,459 95
27 50	27 50	Sherbrooke			27 50	27 50
1,354 29	1,354 29	St. Hyacinthe	1,350 16		4 13	1,354 29
604 19	604 19	Three Rivers	599 94		4 25	604 19
13,804 52	13,804 52	Quebec	13,436 03	12 95	355 54	13,804 52
338 42	338 42	St. John, New Brunswick		229 60	108 82	338 42

907 80	907 80	Halifax	799 92	.....	107 88	907 80
112 13	112 13	Pictou	.....	2 65	109 48	112 13
1,019 93	1,019 93	Nova Scotia	799 92	2 65	217 36	1,019 93
727 93	727 93	Winnipeg	533 28	130 75	63 90	727 93
4 40	4 40	Manitoba District	.....	1 95	2 45	4 40
732 33	732 33	Manitoba	533 28	132 70	66 35	732 33
921 69	921 69	Calgary, Alberta	866 69	.....	55 00	921 69
1,081 39	1,081 39	Vancouver	812 01	254 25	15 13	1,081 39
228 45	228 45	Victoria	199 95	.....	28 50	228 45
1,309 84	1,309 84	British Columbia	1,011 96	254 25	43 63	1,309 84
70 00	70 00	Income	.....	.....	70 00	70 00
4 55	4 55	Inns, Malt Houses and Breweries	.....	2 55	2 00	4 55
29,040 47	29,040 47	Totals	25,536 75	1,787 61	1,716 11	29,040 47
18,250 19	18,250 19	General Contingencies	.....	.....	18,250 19	18,250 19
6,723 40	6,723 40	Special War Act	.....	.....	6,723 40	6,723 40
54,014 06	54,014 06	Grand Total	25,536 75	1,787 61	26,689 70	54,014 06

INLAND REVENUE DEPARTMENT,
OTTAWA, JULY 1, 1916.

J. U. VINCENT,
Deputy Minister.

PREVENTIVE SERVICE—1915-1916.

DR. No. 5.—IN ACCOUNT WITH EXPENDITURES. CR.

Amount received from Department to meet Expenditures.	Guarantee	Totals.		Expenditures authorized by the Department.				Totals.
				Salaries.	Special Assistance.	Travelling Expenses.	Sundries.	
$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts	$ cts.	$ cts
23 40		23 40	London			23 40		23 40
1,537 38	90	1,538 23	Ottawa	749 95	733 33	54 95		1,538 23
12 00		12 00	Perth			12 00		12 00
1,158 77	2 88	1,161 65	Toronto	1,161 65				1,161 65
422 96		422 96	Joliette		399 96	23 00		422 96
2,518 87		2,518 87	Montreal		1,998 87	407 15	112 85	2,518 87
3,399 72		3,399 72	Quebec		3,244 47	155 25		3,399 72
245 78		245 78	Sherbrooke		216 58	29 20		245 78
157 10		157 10	St. Hyacinthe			157 10		157 10
1,795 02		1,795 02	St. John	999 96	758 26	36 80		1,795 02
400 40		400 40	Halifax		399 84		56	400 40
1,284 82		1,284 82	Pictou		1,093 31	186 33	5 18	1,284 82
100 25		100 25	Charlottetown		100 00	25		100 25
799 92		799 92	Winnipeg		799 92			799 92
1,166 67		1,166 67	Vancouver		1,164 67		2 00	1,166 67
15,023 01	3 78	15,026 79		2,911 56	10,909 21	1,085 43	120 59	15,026 79
2,216 44		2,216 44	General				2,216 44	2,216 44
17,239 45	3 78	17,243 23	Total	2,911 56	10,909 21	1,085 43	2,337 03	17,243 23

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

FOOD INSPECTION, 1915-16.

No. 6.—In Account with Expenditures.

Dr. Cr.

Amount received from Department to meet Expenditure.	Superannuations	Gratuities.	Totals.	Districts.	Expenditures authorized by the Department.					Totals.
					Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	
$ cts.	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
329 82	..	....	329 82	Hamilton	....	.....	.....	245 80	84 02	329 82
430 96	..	1 00	431 96	Kingston	199 92	.....	.....	123 05	109 91	431 96
451 24	..	1 08	452 32	London	199 92	.....	.....	143 45	108 95	452 32
564 68	..	1 08	565 76	Toronto	199 92	....	.....	197 51	168 33	565 76
1,779 46	.....	33	1,779 79	Ottawa	599 76	.....	.....	709 81	470 31	1,779 86
1,330 72	3 36	1 00	1,335 72	Montreal (J. J. Costigan)	499 92	30 00	....	552 14	248 66	1,330 72
682 74	..	1 00	682 74	(D. J. Kearney)	399 96	.....	.....	121 90	160 88	682 74
737 47	..	1 00	737 47	Quebec	300 00	.....	126 00	160 50	156 97	737 47
244 57	..	1 00	244 57	St. Hyacinthe	199 92	.....	.....	37 45	7 20	244 57
2,995 50	3 36	4 22	2,995 50	Quebec	1,399 80	30 00	120 00	871 99	573 71	2,995 50
666 97	3 36	1 00	666 97	St. John, N.B.	199 92	....	.....	256 63	210 42	666 97
557 16	.....	1 00	557 16	Halifax	349 92	.....	.....	124 15	83 09	557 16
215 08	.....	1 00	215 08	Cape Breton	199 92	....	.....	.....	15 16	215 08
772 24	.....	2 00	772 24	Nova Scotia	549 84	.....	.....	124 15	98 25	772 24
289 29	.....	1 00	289 29	Charlottetown	187 05	....	.....	28 98	72 76	289 29
551 86	.....	00	551 86	Winnipeg, Man.	00	..	.....	431 35	220 42	551 86
769 00	.....	1 00	769 00	Calgary	300 00	.....	.....	276 75	182 25	769 00
558 67	.....	1 00	558 67	Nelson	199 92	.....	.....	176 40	182 35	558 67
400 50	.....	1 00	400 50	Vancouver	199 92	.....	.....	37 25	163 33	400 50
382 78	.....	1 00	382 78	Victoria	199 92	.....	.....	24 25	158 61	382 78

FOOD INSPECTION, 1915-16.

No. 6.—In Account with Expenditures—*Concluded.*

Dr. Cr.

Amount received from Department to meet Expenditures.	Superannuation.	Guarantee.	Totals.	District.	Expenditures authorized by the Department.					Totals.
					Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	
$ cts.	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1,338 71		3 24	1,341 95	British Columbia	599 76			237 90	504 29	1,341 95
3,106 95			3,106 95	Chief Analyst		1,095 16			2,011 79	3,106 95
222 62			222 62	Ottawa				68 70	153 92	222 62
249 59			249 59	Armagh		99 96		90 95	58 68	249 59
1,056 38			1,056 38	Joliette (St. Felix de Valois)		399 96		510 80	145 62	1,056 38
287 73			287 73	Montmagny		99 96		143 15	44 62	287 73
813 23			813 23	Pierreville		774 92		30 15	8 16	813 23
25 84			25 84	Quebec (L. Hardy)				8 20	17 64	25 84
763 09			763 09	St. Anselme		199 92		521 25	41 92	763 09
71 89			71 89	St. Fabien		44 88		15 80	11 21	71 89
302 42			302 42	St. Jérome		200 00		46 70	55 72	302 42
45 35			45 35	St. Octave		44 75			60	45 35
565 41			565 41	Ste. Perpétue		300 00		214 65	50 76	565 41
99 99			99 99	St. Philippe de Néri		99 99				99 99
175 79			175 79	Tracadie		99 96		38 50	37 33	175 79
738 60			738 60	Moosejaw		258 29		320 95	159 36	738 60
75 00			75 00	Regina		75 00				75 00
1,969 56			1,969 56	Halifax Laboratory		240 00	1,312 50	31 51	385 55	1,969 56
464 95			464 95	Winnipeg "					464 95	464 95
837 58			837 58	Vancouver "				111 50	726 08	837 58
20,938 45	13 92	16 29	21,028 66		3,836 72	4,062 75	1,432 50	4,990 37	6,706 32	21,028 66
10,797 77			10,797 77	General					10,797 77	10,797 77
10,519 02			10,519 02	Printing					10,519 02	10,519 02
970 36			970 36	Stationery					970 36	970 36
43,285 60	13 92	16 29	43,315 81	Grand Total	3,836 72	4,062 75	1,432 50	4,990 37	28,993 47	43,315 81

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

BILL STAMPS, 1915-1916.

Dr. — No. 7.—Bill Stamps Distributors in account with the Inland Revenue Department. — Cr.

Balances, April 1, 1915.		Totals.		Balances, March 31st, 1916.		Totals.
Stamps on hand.	Cash on hand.			Stamps on hand.	Cash on hand.	
$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
1,372 77		1,372 77	Post Office Department	1,372 77		1,372 77
	11 54	11 54	Belleville, ex-silhouette, E. R. Benjamin		11 54	11 54
	33 50	33 50	Three Rivers, ex-Collector, B. Lasalle		33 50	33 50
160 00		160 00	McLeod, Col. J. F., Fort McLeod	160 00		160 00
1,532 77	45 04	1,577 81	Totals	1,532 77	45 04	1,577 81

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1st, 1916.

J. U. VINCENT,
Deputy Minister.

LAW STAMPS, 1915-1916.

Dr. — No. 8.—Law Stamps in account with the Inland Revenue Department. — Cr.

Stamps on hand April 1, 1915.	Stamps received from Department.	Totals.		Deposited to the Credit of the Receiver General.	Stamps on hand March 31, 1916.	Totals.
$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
54 60	2,900 00	2,954 60	Cameron, H., Registrar, Supreme Court	2,804 00	149 05	2,953 05
39 00	6,207 75	6,246 75	Wicksteed, Chas., Registrar, Exchequer Court	6,180 75	105 00	6,285 75
1,225 20	2,891 80	4,117 00	Gerard, G. A., Controller, Yukon Territorial Court	2,535 40	6,472 80	9,008 20
1,318 80	11,999 55	13,318 35	Totals	11,520 15	6,726 85	18,247 00

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

DR. No. 9.—SUNDRY MINOR REVENUES, 1915--16. CR.

Accrued during the year ended March 31, 1916.	Totals.	——	Deposited to the Credit of the Receiver General.	Totals.
$ cts.	$ cts.		$ cts.	$ cts.
1,441 00	1,441 00	Registration of agricultural fertilizers fees $905—Licenses $415—Fines $121	1,441 00	1,441 00
4,284 08	4,284 08	Adulteration of food fees $283—Penalties $4,001.08	4,284 08	4,284 08
248 78	248 78	Casual revenue	248 78	248 78
1,695 00	1,695 00	Patent medicine registration fees $1,665—Fines $30	1,695 00	1,695 00
821 50	821 50	Commercial feeding stuffs fees $171—Licenses $495—Fines $155.50	821 50	821 50
8,490 36	8,490 36		8,490 36	8,490 36

J. U. VINCENT,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

DR. No. 10.—SUNDRY MINOR EXPENDITURES, 1915–16. CR.

Amounts received from the Department to meet Expenditures.	Total.	——	Printing and Stationery.	Contingencies.	Totals.
$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
174 85	174 85	Sundries, minor expenditures		174 85	174 85
1 80	1 80	Printing	1 80		1 80
918 90	918 90	Patent Medicines Act		918 90	918 90
310 15	310 15	" Printing	310 15		310 15
1,405 70	1,405 70		311 95	1,093 75	1,405 70

J. U. VINCENT,
Deputy Minister.

INLAND REVENUE DEPARTMENT.
OTTAWA, July 1, 1916.

Dr. | No. 11.—FERRY LICENSES, REVENUE FOR 1915-1916. | Cr.

Balance due April 1, 1915.	Accrued during the year ended March 31, 1916.	Totals.	—	Deposited to the credit of the Receiver General.	Balance due March 31, 1916.	Totals.
$ cts.	$ cts.	$ cts.	*Ferries.*	$ cts.	$ cts.	$ cts.
	15 00	15 00	Buckingham and Cumberland	15 00		15 00
	50 00	50 00	Buffalo and Point Abino	50 00		50 00
45 83		45 83	Clair Station and Kent		45 83	45 83
	10 00	10 00	Courtright and St. Clair	10 00		10 00
	10 00	10 00	Cross Point and Campbellton	10 00		10 00
20 00		20 00	Edmundston and Maine		20 00	20 00
	10 00	10 00	Fauvel and St. Thomas d'Alfred	10 00		10 00
50 00	50 00	100 00	Fort Erie and Buffalo Co	100 00		100 00
	25 00	25 00	Fort Frances	25 00		25 00
1,736 79		1,736 79	Hull (old lease)		1,736 79	1,736 79
	6 00	6 00	Montebello and Alfred	6 00		6 00
	30 00	30 00	Niagara and Youngstown	30 00		30 00
	1 00	1 00	Detroit and Windsor	1 00		1 00
1 00		1 00	Pembroke and Allumette Island (old lease)		1 00	1 00
	130 00	130 00	Pembroke and Allumette Island (new lease)	130 00		130 00
	1 00	1 00	Prescott and Ogdensburg	1 00		1 00
	10 00	10 00	Queenston and Lewiston	10 00		10 00
	25 00	25 00	Rainy River	25 00		25 00
	510 00	510 00	Rockcliffe and Gatineau	510 00		510 00
	5 00	5 00	Sand Point and Norway Bay	5 00		5 00
	100 00	100 00	Sault Ste. Marie	100 00		100 00
30 00		30 00	St. Leonard and Van Buren		30 00	30 00
	1 00	1 00	Walkerville and Detroit	1 00		1 00
1,883 62	989 00	2,872 62		1,039 00	1,833 62	2,872 62

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

No. 12.—STATEMENT showing the quantities of the several articles, subject to 1914, 1915, 1916 and

Articles subject to Excise Duty.	1914.			
	Quantities.			Duty.
	Ex-manufactory.	Ex-warehouse.	Totals.	
	Gallons.	Gallons.	Gallons.	$ cts.
Spirits	2,001	4,762,618	4,764,619	9,014,579 05
	....	66,497	66,497	19,949 02
Totals	2,001	4,829,115	4,831,116	9,034,528 07
Malt Liquor, the duty being paid on malt	56,060,846	....	56,060,846	155,566 07
	Lbs.	Lbs.	Lbs.	
Malt	1,000	133,793,639	133,794,639	2,007,250 77
Cigars—	No.	No.	No.	
Cigars from foreign leaf	.....	16,500	16,500	99 00
Cigars	178,096,181	110,107,211	288,203,392	576,486 39
Totals	178,096,181	110,123,711	288,219,892	576,585 39
Cigarettes	1,126,442,320	39,580,850	1,166,023,170	2,809,347 02
	Lbs.	Lbs.	Lbs.	
Tobacco from foreign leaf	.....	.....	.....	.....
Canada twist	.....	11,057	11,057	552 85
Tobacco	13,865,155	7,777,801	21,642,956	1,082,148 12
Snuff	594,747	... .	594,747	29,737 35
Totals	14,459,902	7,788,858	22,248,760	3,921,785 34
Raw leaf tobacco, foreign	....	18,775,803	18,775,803	5,322,240 99
Other materials	....	1,510,010	1,510,010	241,601 60
*Total duties on tobacco and cigarettes	.....	.....	.....	9,485,627 93
Vinegar	....	.....	.. ..	88,760 38
Acetic acid	....	.....	... .	11,337 59
Licenses, Spirits	....	.....	....	3,500 00
" Malt Liquor	.. . .	.. . .	... .	5,850 00
" Malt	.....	... ..	....	5,050 00
" Cigars	.....	....	....	12,350 00
" Tobacco	.....	.....	... .	3,798 00
" Bonded Manufactures	....	.....	.....	3,400 00
" Acetic acid	.....	. . ....	....	75 00
Grand Total duty	....	....	.. ..	21,393,679 20

* Spirits imported for use in the manufacture of crude fulminate, on which duty, at the rate of 30 cents

INLAND REVENUE DEPARTMENT,

OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

Excise Duty, taken for consumption, during the fiscal years ended March 31, the duty accrued thereon.

1915.				1916.			
Quantities.			Duty.	Quantities.			Duty.
Ex-manufactory.	Ex-warehouse.	Totals.		Ex-manufactory.	Ex-warehouse.	Totals.	
Gallons.	Gallons.	Gallons.	$ cts.	Gallons.	Gallons.	Gallons.	$ cts.
6,407	4,021,090	4,027,497	8,689,574 33	4,066	3,629,324	3,633,390	8,671,538 55
.....	44,690	44,690	13,407 09	.....	85,954	85,954	25,786 23
6,407	4,065,780	4,072,187	8,702,981 42	4,066	3,715,278	3,719,344	8,697,324 78
47,955,947	7,278	47,963,225	137,003 23	39,488,374	150,503	39,638,877	92,079 45
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
.....	111,037,743	111,037,743	2,610,887 82	2,946	89,473,644	89,476,590	2,684,777 [illegible]
No.	No.	No.		No.	No.	No.	
.....	12,300	12,300	84 10	2,946	3,800	3,800	26 60
138,170,411	98,683,831	236,854,242	613,021 07	134,992,358	72,651,650	207,644,008	623,081 23
138,170,411	98,696,131	236,866,542	613,105 17	134,992,358	72,655,450	207,647,808	623,107 83
1,062,143,295	27,962,640	1,090,125,936	3,004,822 14	1,061,670,760	20,653,950	1,082,324,710	3,262,797 88
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
.....	.....	.....	.....	.....	176	176	61 76
.....	6,855	6,855	637 50	.....	7,430	7,430	743 00
13,579,224	7,085,181	20,664,405	1,643,641 55	12,996,915	7,149,484	20,146,399	2,015,414 76
509,597	.....	509,597	40,226 73	344,257	.....	344,257	34,425 70
14,088,821	7,092,036	21,180,857	1,689,327 94	13,341,172	7,157,089	20,498,241	2,050,582 19
.....	15,723,329	15,723,329	4,454,283 52	.....	16,871,311	16,871,311	4,779,767 89
.....	1,280,589	1,280,589	204,894 24	.....	1,303,175	1,303,175	208,508 00
.....	.....	.....	9,348,505 70	.....	.....	.....	10,218,606 18
.....	.....	.....	90,953 66	.....	.....	.....	100,112 34
.....	.....	.....	7,150 48	.....	.....	.....	8,181 14
.....	.....	.....	3,500 00	.....	.....	.....	3,761 00
.....	.....	.....	5,300 00	.....	.....	.....	5,150 00
.....	.....	.....	5,400 00	.....	.....	.....	5,681 00
.....	.....	.....	12,800 00	.....	.....	.....	13,050 00
.....	.....	.....	4,375 00	.....	.....	.....	4,175 00
.....	.....	.....	3,500 00	.....	.....	.....	3,780 00
.....	.....	.....	100 00	.....	.....	.....	101 00
.....	.....	.....	21,046,617 48	.....	.....	.....	23,409,137 71

per gallon, was collected and afterwards refunded, on the exportation of the finished

J. U. VINCENT,
Deputy Minister.

No. 13.—Amounts deposited monthly to the credit of the Receiver General,

——	Ontario.	Quebec.	New Brunswick.	Nova Scotia.
	$ cts.	$ cts.	$ cts.	$ cts.
April:—				
Excise	410,952 71	752,063 48	16,932 27	9,969 91
" Seizures		210 00		
Ferries	245 00	10 00		
Weights and Measures Inspection	872 25	816 50		
Gas Inspection	947 05			
Electric Light Inspection	1,578 30	174 75		
Patent Medicines Fees	163 00	24 00	3 00	6 00
Fertilizers Fees	31 00	1 00	1 00	
" Fines	37 00			
Methylated Spirits	5,220 21	2,560 77	72 40	32 77
Commercial Feeding Stuffs	22 00	5 00		
" " " Fines	37 50			
Adulteration of Food Fees	65 14	121 00		
War Tax Revenue Stamps	21,061 56	10,823 44	1,088 07	1,432 48
Totals	441,232 72	766,809,94	18,096 74	11,441 16
May:—				
Excise	492,951 57	1,065,162 60	17,492 59	13,659 44
" Seizures		261 92		
Ferries	161 00		10 00	
Weights and Measures Inspection	3,408 58	2,351 40	94 45	220 95
" " Seizures	2 00			
Gas Inspection	2,018 85	842 80	12 00	60 20
Electric Light Inspection	2,902 05	2,146 10	34 05	128 85
Law Stamps (Supreme Court)	409 30			
" " (Exchequer Court)	466 50			
" " (Yukon Territorial Court)				
Patent Medicines Fees	50 00	18 00	1 00	2 00
Fertilizers Fees	45 00	7 00		
" Fines	21 00	14 00	10 00	
Methylated Spirits	6,265 14	1,287 79	66 87	66 96
Commercial Feeding Stuffs	21 00			
" " " Fines				
Adulteration of Food Fees	43 00	5 00		
Electrical Standard of Laboratory				
Testing Milk Glasses	637 31			
War Tax Revenue Stamps	21,819 68	7,298 59	2,173 33	2,236 64
War Tax Fine	50 00			
Casual Revenue	83 18			
Totals	531,355 16	1,079,395 20	19,894 29	16,375 04
June:—				
Excise	466,818 00	1,156,967 24	16,526 31	16,387 25
" Seizures	100 00	581 50		
Weights and Measures Inspection	3,592 25	3,084 05	155 25	199 80
" " " Seizures	5 00			
Gas Inspection	3,846 70	2,124 60	76 60	69 00
Electric Light Inspection	3,439 50	1,303 20	70 50	199 95
Law Stamps (Supreme Court)	196 40			
" " (Exchequer Court)	345 00			
" " (Yukon Territorial Court)				
Patent Medicines Fees	29 00	16 00		5 00
Fertilizers Fees	20 00	1 00		
Methylated Spirits	6,957 34	1,412 99	59 26	108 29
Commercial Feeding Stuffs	16 00			
Adulteration of Food Fees	35 00	65 00		5 00
Electrical Standard of Laboratory	5 00			
Testing Milk Glasses	108 00			
War Tax Revenue Stamps	27,610 45	10,032 92	1,880 87	1,484 60
Casual Revenue	7 80			
Totals	513,131 44	1,175 588 50	18,768 79	18,458 89

SESSIONAL PAPER No. 12

on account of Inland Revenues, during the year ended March 31, 1916.

Prince Edward Island.	Manitoba.	Alberta.	Saskatchewan	British Columbia.	Yukon.	Totals.
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1,479 16	71,108 37	40,855 23	10,346 54	42,696 23	154 80	1,[illegible] 70
						210 00
						[illegible] 00
		115 60	28 50			1,882 85
				24 00		971 05
						1,[illegible] 05
	6 00	1 00	2 00	4 00		[illegible] 00
11 00						44 00
				25 00		62 00
	217 46					8,103 61
		2 00				29 00
						37 00
						18[illegible] 14
119 30	3,643 43	2,053 41	967 15	4,[illegible] 06		4[illegible] 00
1,609 46	74,975 26	43,027 24	11,344 19	47,[illegible] 29	154 80	1,[illegible] 80
2,120 14	74,114 09	37,729 11	15,140 84	52,054 16	[illegible]87 61	1,770,812 15
						[illegible] 62
						171 00
13 95	1,158 15	376 65	1,078 05	375 00		[illegible]077 78
		10 00				12 00
	379 20	152 20		189 00		3,[illegible]54 20
13 95	573 75	119 70	271 05	738 00		[illegible]25 50
						[illegible] 80
						[illegible] 50
				132 70		1[illegible] 70
	4 00	1 00	2 00	5 00		[illegible] 00
						32 40
				14 00		50 00
	718 62			72 64		[illegible] 62
						21 00
				14 00		14 00
						48 00
				1 00		1 00
						[illegible] 11
61 40	2,[illegible] 16	2,314 59	1,[illegible] 84	4,493 26	44 55	14,515 05
						40 00
			5 00			[illegible] 14
2,209 44	79,751 99	40,[illegible] 25	17,[illegible] 77	5,[illegible] 68	[illegible] 00	1,[illegible] 00
1,004 02	62,510 12	30,[illegible] 11	11,616 61	50,089 24	230 00	1,[illegible] 40
						[illegible] 50
14 00	[illegible] 00	[illegible] 70	[illegible] 01	[illegible] 95		[illegible] 55
		30 00				20 00
	[illegible] 00	79 80		[illegible] 00		[illegible] 80
	487 50	[illegible] 00	[illegible] 00	[illegible] 18		[illegible] 68
						[illegible] 00
					188 63	[illegible] 63
	2 00	1 00		1 00		44 00
						32 00
	18, [illegible]			35 18		[illegible] 98
						30 00
						[illegible] 00
				7 50		12 50
						[illegible] 00
111 44	1,[illegible] 00	[illegible] 00	[illegible] 54	1,710 14	194 18	[illegible] 87
						7 00
1,889 95	[illegible] 00	[illegible] 54	[illegible] 40	[illegible] 22	[illegible] 50	1,[illegible]18 17

No. 13.—Amounts deposited monthly to the credit of the Receiver General, on

—	Ontario.	Quebec.	New Brunswick.	Nova Scotia.
	$ cts.	$ cts.	$ cts.	$ cts.
July:—				
Excise	453,395 10	1,085,443 17	16,005 71	15,613 35
" Seizures		650 00	160 35	
Ferries		150 00		
Weights and Measures Inspection	6,508 12	3,936 40	49 80	652 65
Gas Inspection	1,915 05	1,292 70	45 80	63 20
Electric Light Inspection	2,868 20	2,182 60	109 80	161 20
Law Stamps (Supreme Court)	240 40			
" (Exchequer Court)	586 00			
" (Yukon Territorial Court)				
Patent Medicines Fees	25 00	10 00		
Fertilizers Fees	16 00			
Methylated Spirits	5,026 77	1,953 10	32 86	
Commercial Feeding Stuffs	22 00			
" " " Fines		14 00		
Adulteration of Food Fees	95 00	34 00		
War Tax Revenue Stamps	28,056 17	10,655 74	2,600 37	3,560 61
War Tax Revenue, Transportation, &c	672 40	14,737 60	156 95	125 36
War Tax Fine	10,550 48	v.s.		
Casual Revenue	3 00	10 00		
Total	509,919 69	1,121,069 31	19,161 64	20,177 37
August:—				
Excise	480,672 54	1,121,356 61	14,889 29	17,691 52
" Seizures	10 00	622 08		
Ferries	150 00			
Weights and Measures Inspection	4,674 33	3,940 95	385 80	248 05
" " Seizures	25 00	5 00		
Gas Inspection	2,246 25	751 30	35 20	31 80
Electric Light Inspection	2,043 40	993 60	83 85	156 75
Law Stamps (Supreme Court)	215 75			
" (Exchequer Court)	589 00			
" (Yukon Territorial Court)				
Patent Medicines Fees	19 00	17 00	2 00	1 00
Fertilizers Fees	11 00	8 00		
Methylated Spirits	5,713 59	1,541 49	70 36	32 77
Adulteration of Food Fees	25 00			
Electric Standard of Laboratory	20 00			
Testing Milk Glasses	129 55			
War Tax Revenue Stamps	25,909 39	9,130 72	2,153 64	1,995 85
War Tax Revenue, Transportion, &c	20,330 14 3,631 00	v.s. 115,892 53	164 85	1,137 59
War Tax Fine	50 00			
Casual Revenue	124 90			
Total	545,689 84	1,254,259 28	17,784 99	21,295 33
September:—				
Excise	485,819 46	1,080,562 12	19,894 37	18,935 16
" Seizures		1,343 55		
Ferries	5 00			
Weights and Measures Inspection	3,992 15	2,832 45	116 55	487 50
" " Seizures	45 00			
Gas Inspection	2,428 35	470 05	50 40	32 40
Electric Light Inspection	2,254 50	868 50	78 60	220 05
Law Stamps (Exchequer Court)	546 00			
" (Yukon Territorial Court)				
Patent Medicines Fees	23 00	4 00	1 00	
Fertilizers Fees	2 00	26 00		4 00
Methylated Spirits	5,296 85	2,072 66	69 02	75 37
Commercial Feeding Stuffs	20 00			
" " " Fines	19 00	57 00		
Adulteration of Food Fees	155 65	122 66		
Electrical Standard Laboratory	13 00			
War Tax Revenue Stamps	25,838 46	14,229 20	2,070 08	2,151 73
War Tax Revenue, Transportation, &c	1,007 81	1,846 00	10 30	
Total	527,466 23	1,104,434 19	22,290 32	21,906 21

account of Inland Revenues, during the year ended March 31, 1916.—*Continued.*

Prince Edward Island.	Manitoba.	Alberta.	Saskatchewan.	British Columbia.	Yukon.	Totals.
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
2,130 24	59,133 89	32,245 61	6,842 76	49,530 42	3,060 90	1,723,341 15
				2 35		812 70
						150 00
22 35	411 70	370 20	1,869 35	243 15		14,[illegible] 72
9 00	286 80	98 30		140 80		3,845 65
1 80	412 50	273 90	258 15	1,158 95		7,427 10
						240 40
						[illegible]
					144 60	144 60
	1 00		1 00	2 00		[illegible]
						16 00
				176 82		7,189 55
						22 00
	14 00					28 00
						129 00
74 28	5,278 90	4,124 18	4,435 83	4,661 53	103 50	63,551 11
100 30	728 00	429 40		1,379 60	63 65	28,943 74
						13 00
2,337 97	66,260 79	37,541 59	13,407 09	57,295 62	3,372 65	1,[illegible] 72
1,784 62	62,733 51	29,207 46	19,491 22	52,008 71	717 99	1,800,[illegible]53 47
						[illegible] 08
						150 00
57 20	384 95	681 20	1,793 60	290 40		12,456 48
		25 00				55 00
	245 10	223 60		184 60		3,717 85
	344 10	432 45	131 25	792 80		4,[illegible] 20
						215 75
						[illegible]
					[illegible] 95	[illegible] 95
	2 00		1 00	1 00		43 00
						10 00
	104 79			31 00		7,[illegible] 91
				10 00		95 00
						20 00
						1[illegible]
226 23	5,054 31	3,136 19	3,332 04	4,[illegible] 09	171 63	85,[illegible] 09
	511 95	44 00	10 00	2,[illegible] 73		144,[illegible] 73
						26 10
				1 50		139 60
2,068 05	69,380 71	33,749 90	24,759 11	60,[illegible] 73	1,418 57	2,031,262 51
1,908 78	71,737 90	44,284 90	23,370 34	87,471 09	[illegible] 86	1,[illegible] 07
				3 50		[illegible]
48 80	1,365 80	719 95	1,740 [illegible]	[illegible] 10		14,[illegible] 38
						[illegible] 10
10 00	187 85	67 20		297 10		3,[illegible] 10
2 40	132 10	950 50	110 70	6,0[illegible] 30		5,[illegible] 10
						[illegible]
					301 70	301 70
		1 00		2 00		31 00
						[illegible]
	139 05					1,[illegible] 05
				26 00		46 00
						26 00
			71 00	5 00		304 31
				3 75		16 [illegible]
97 16	5,716 11	3,[illegible] 30	9,[illegible] 30	5,[illegible] 04	42 [illegible]	91,[illegible] 36
	14 00	[illegible] 00	6 00	[illegible] 90		3,[illegible] 91
2,027 73	79,359 60	48,[illegible] 00	35,[illegible] 30	60,[illegible] 61	977 37	1,[illegible] 75

No. 13—Amounts deposited monthly to the credit of the Receiver General, on

——	Ontario.	Quebec.	New Brunswick.	Nova Scotia.
	$ cts.	$ cts.	$ cts.	$ cts.
October :—				
Excise	499,142 97	1,097,731 35	18,827 84	15,029 26
" Seizures	100 00	583 07		
Weights and Measures Inspection	4,959 25	3,049 60	433 35	221 85
" " Seizures	15 00			
Gas Inspection	2,426 50	474 60	45 20	54 45
Electric Light Inspection	2,478 90	1,015 95	89 85	116 55
Law Stamps (Supreme Court)	627 85			
" (Exchequer Court)	433 50			
" (Yukon Territorial Court)				
Patent Medicines Fees	7 00	12 00		
Fertilizers Fees	7 00	1 00	22 00	
Methylated Spirits	6,674 74	3,232 59	70 22	106 80
Commercial Feeding Stuffs	7 00			
Adulteration of Food Fees	5 00	137 00		50 00
Testing Milk Glasses	130 70			
War Tax Revenue Stamps	28,955 70	10,465 34	2,076 48	1,999 88
War Tax Revenue, Transportation, etc.	2,864 55 16,736 88	U.S. 69,495 41	271 85	247 90
War Tax Fine				
Total	565,572 54	1,186,197 91	21,836 79	17,826 69
November :—				
Excise	548,975 70	1,248,002 77	18,281 67	16,087 15
" Seizures		1,226 00		
Ferries	1 00			
Weights and Measures Inspection	3,441 32	2,369 55	389 15	311 80
" " Seizures				
Gas Inspection	2,644 90	425 35	101 10	28 50
Electric Light Inspection	2,541 75	1,063 25	154 80	162 75
Law Stamps (Supreme Court)	113 10			
" (Exchequer Court)	455 50			
" (Yukon Territorial Court)				
Patent Medicines Fees	9 00	4 00	1 00	
Fertilizers Fees	156 00	5 00	25 00	5 00
Methylated Spirits	8,334 02	1,988 05	59 44	66 45
Commercial Feeding Stuffs	121 00	15 00		
Adulteration of Food Fees	46 25	14 00		23 60
Electrical Standard of Laboratory	7 25			
War Tax Revenue Stamps	32,278 71	10,659 97	2,164 05	2,385 23
War Tax Revenue, Transportation, &c.	10,161 45 9,447 95	139,826 66	31 10	2,278 44
War Tax Fines	51 00			
Casual Revenue	7 00			
Total	618,792 90	1,405,599 60	21,207 31	21,348 32
December :—				
Excise	575,312 17	1,362,851 22	23,718 86	18,225 94
" Seizures	150 00	852 45		213 70
Ferries	30 00			
Weights and Measures Inspection	3,896 93	1,093 75	272 45	76 35
" " Seizures	10 00			
Gas Inspection	2,369 20	465 20	82 40	31 30
Electric Light Inspection	2,939 25	1,516 05	124 50	241 95
Law Stamps (Supreme Court)	200 80			
" (Exchequer Court)	1,166 50			
" (Yukon Territorial Court)				
Patent Medicines Fees	21 00	10 00	2 00	2 00
Fertilizers Fees	167 60	12 00	37 00	92 00
Methylated Spirits	5,501 87	2,003 18	102 59	109 69
Commercial Feeding Stuffs	114 00	17 00		7 00
Adulteration of Food Fees	188 00	241 75		8 00
Electrical Standard of Laboratory	11 25	2 00		
War Tax Revenue Stamps	41,052 45	15,443 43	2,695 13	3,029 73
War Tax Revenue, Transportation, etc.	18,288 06	6,530 70	12 45	75 10
War Tax Fine	120 00	50 00		
Total	651,478 48	1,391,088 73	27,047 38	22,112 76

account of Inland Revenues, during the year ended March 31, 1916—*Continued*

Prince Edward Island.	Manitoba.	Alberta.	Saskatchewan.	British Columbia.	Yukon.	Totals.
$ cts.	$ cts.	$ cts.	$ cts.	$ cts	$ cts.	$ cts.
2,345, 88	77,292 02	31,548,35	34,007 70	44,644 67	243 49	1,820,813 53
						[illegible] 97
55 25	1,305 50	821 75	288 15	421 85		11,356 55
						15 00
5 00	129 00	47 40		163 80		3,345 95
	342 15	279 45	321 00	573 40		5,217 25
						627 85
						433 50
					225 95	225 95
			2 00	1 00		22 00
						30 00
	35 51			104 87		10,224 73
		9 00		19 00		35 00
5 00				10 00		207 00
						130 70
122 31	5,681 71	3,058 41	3,788 49	4,649 69	30 20	60,828 21
280 35	5,604 60	4 00	3 00	1,503 25		97,011 79
			50 00			50 00
2,813 79	90,390 49	35,768 36	38,460 34	52,091 53	499 64	2,011,458 68
2,316 62	111,219 30	55,089 45	49,379 23	56,928 92	586 07	2,106,866 88
						1,226 00
						1 00
70 30	1,550 85	684 95	999 85	407 70		10,225 47
		11 00				11 00
5 25	229 50	101 60		206 15		3,742 55
37 05	318 30	251 55	170 50	461 95		5,161 90
						113 10
						456 50
					318 90	318 90
			1 00	1 00		16 00
5 00		5 00		10 00		21 00
	133 38					10,581 14
	5 00	5 00	5 00	7 00		138 00
	15 00	30 00				128 50
						7 25
95 49	6,978 35	4,351 77	5,182 00	5,130 88	80 00	69,860 12
	486 00	28 00	15 00	2,809 95	483 51	105,[illegible]06
	250 00					301 00
	1 65					8 65
2,529 71	121,187 31	60,558 32	55,752 67	66,089 50	1,408 18	2,374,708 17
2,284 55	131,474 01	73,036 98	28,428 65	60,567 19	241 81	2,311,796 31
		73 00		51 00		1,344 15
11 25	1,036 60	341 00	454 40	30[illegible] 90	88 55	7,[illegible] 14
						60 00
21 10	165 00	76 10		108 00		8,[illegible] 10
21 60	381 20	186 75	131 40	687 10		6,448 65
						200 00
						1,318 30
					250 00	250 00
	1 00		1 00			7 00
	13 00			30 00		200 00
				24 00		1,781 35
	7 00	17 00	5 00	24 00		231 00
19 00	5 00		30 00	70 20		200 00
						18 00
130 85	9,[illegible] 84	6,[illegible] 70	5,117 40	8,019 98	77 48	81,[illegible] 97
	11 00	63 02		2,013 00	2,011 70	30,411 [illegible]
	50 00					250 00
2,497 35	142,[illegible] 27	80,[illegible] 11	69,537 70	72,[illegible] 37	3,704 37	2,[illegible] 151 [illegible]

No. 13.—Amounts deposited monthly to the credit of the Receiver General, on

——	Ontario.	Quebec.	New Brunswick.	Nova Scotia.
	$ cts.	$ cts.	$ cts.	$ cts.
January :—				
Excise	489,702 39	973,231 63	20,288 26	17,419 37
" Seizures	305 00	737 90		
Ferries	211 00			
Weights and Measures Inspection	4,211 18	1,073 65	168 75	316 20
" " Seizures				
Gas Inspection	2,454 35	405 75	39 00	42 80
Electric Light Inspection	2,447 40	1,324 85	110 85	366 15
Law Stamps (Supreme Court)	66 70			
" " (Exchequer Court)	434 50			
Patent Medicines Fees	14 00	8 00		1 00
Fertilizers Fees	281 00	10 00	2 00	48 00
Methylated Spirits	6,769 20	1,884 78	34 11	36 98
Commercial Feeding Stuffs	53 00	10 00		
Adulteration of Food Fees	396 55	86 00		
Electrical Standard of Laboratory	25 25			
War Tax Revenue Stamps	33,148 66	10,655 08	2,111 14	2,623 81
War Tax Revenue, Transportation, etc.	7,483 31 10,484 67	58,417 37	154 05	325 84
War Tax Fine		100 00		
Totals	558,488 16	1,047,945 01	22,908 16	21,180 15
February :—				
Excise	512,841 57	1,085,425 43	20,794 38	14,227 49
" Seizures	55 00	858 17		
Ferries	60 00			
Weights and Measures Inspection	2,340 74	1,607 85	26 05	106 15
" " Seizures				
Gas Inspection	2,004 30	420 55	47 80	41 10
Electric Light Inspection	2,169 85	880 20	128 70	219 15
Law Stamps (Supreme Court)	308 90			
" " (Echequer Court)	384 50			
" " (Yukon Territorial Court)				
Patent Medicines Fees	179 00	42 00	6 00	14 00
Fertilizers Fees	99 00	2 00	16 00	25 00
Methylated Spirits	7,783 35	3,383 53	103 13	
Commercial Feeding Stuffs	16 00	9 00		
Adulteration of Food Fees	654 63	88 00		
Electrical Standard of Laboratory				
Electric Light Export Licenses	200 00	75 00	25 00	
Testing Milk Glasses	164 70			
War Tax Revenue Stamps	30,254 72	10,241 03	2,064 46	2,120 74
War Tax Revenue, Transportation, etc.	17,176 54 15,107 29	123,524 95	318 70	1,435 40
War Tax Fine		200 00		
Totals	591,800 09	1,226,757 71	23,530 22	18,189 03
March :—				
Excise	668,903 88	1,442,720 02	28,391 97	16,352 03
" Seizures		1,046 85		
Ferries		6 00		
Weights and Measures Inspection	4,775 05	2,346 30	227 55	67 35
Gas Inspection	4,735 65	964 55	79 40	106 00
Electric Light Inspection	5,020 10	2,346 90	597 15	251 25
Law Stamps (Supreme Court)	424 80			
" " (Exchequer Court)	833 75			
" " (Yukon Territorial Court)				
Patent Medicines Fees	591 00	150 00	10 00	29 00
" " Fines	30 00			
Fertilizers Fees	33 00	7 00	4 00	
Methylated Spirits	11,729 58	3,070 44	102 17	67 41
Commercial Feeding Stuffs	24 00			
Adulteration of Food Fees	334 25	227 00		210 00
Electrical Standard of Laboratory				2 00
War Tax Revenue Stamps	41,857 64	12,193 46	2,744 06	3,176 96
War Tax Revenue, Transportation, &c.	863 75 6,610 00	60,705 42	1,374 60	283 95
War Tax Fine	167 00	650 00		
Casual Revenue	4 75			
Totals	746,938 20	1,526,433 94	33,530 90	20,545 95

account of Inland Revenues, during the year ended March, 31. 1916.—*Concluded.*

Prince Edward Island.	Manitoba.	Alberta.	Saskatchewan.	British Columbia.	Yukon.	Totals.
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
2,237 54	108,602 34	66,424 48	35,683 85	43,042 93	239 83	1,756,872 62
						1,042 80
						211 00
22 55	168 80	301 95	1,313 45	165 40		7,741 93
		22 60				22 60
8 25	188 65	130 70		269 65		3,539 15
7 20	332 10	157 50	47 25	565 80		5,359 10
						66 70
						434 50
	1 00			3 00		27 00
	5 00			12 00		358 00
	100 29					8,825 36
	16 00			7 00		80 00
	5 00					487 55
				1 75		27 00
166 08	6,977 37	3,960 87	4,191 43	5,660 33	84 00	69,578 77
180 05	1,165 05	39 00	24 00	1,323 65		79,596 99
				50 00		150 00
2,621 07	117,561 60	71,037 10	41,259 98	51,101 51	323 83	1,934,427 17
	97,029 37	48,580 11	21,672 50	50,164 69	967 20	1,851,702 74
						946 47
						60 00
11 05	499 75	399 00	456 60	99 60		5,046 19
		10 00				10 00
5 50	183 10	54 10		171 20		2,927 65
20 10	268 50	147 00	60 15	443 65		4,586 80
						308 90
						84 20
					259 40	259 40
2 00	5 00	1 00	4 00	8 00		264 00
5 00						147 00
	68 03			32 00		11,370 15
		8 00				80 00
	15 00			168 00		933 63
				7 00		7 00
				100 00		480 00
						164 70
	5,077 48	3,963 00	2,931 28	5,770 34	146 72	60,350 80
	968 00	73 00	23 00	3,084 15		104,111 60
						288 00
43 65	104,114 23	53,235 30	29,147 03	60,048 13	1,393 37	2,109,779 30
3,948 94	98,999 12	65,279 14	22,481 43	78,580 67	351 40	2,370,196 42
	150 00					1,190 80
						6 00
16 10	1,029 45	203 30	473 20	186 00		3,805 91
11 00	383 15	147 00		94 40		6,227 55
61 20	360 45	354 50	207 50	1,136 65		10,487 30
						434 00
						868 70
					167 00	172 00
	19 00	7 00	4 00	32 00		942 00
						30 00
						44 00
	212 11			511 42		15,470 39
		5 00				200 00
	20 00	5 00		200 00		1,000 00
				3 75		5 75
154 39	7,926 69	4,397 95	4,103 08	7,635 43	110 30	84,630 22
3,254 00	150 00	6 00		850 30		24,231 00
				100 00		917 00
						4 77
7,740 63	109,309 07	70,406 54	27,301 01	89,290 26	953 40	2,422,100 46

RECAPITULATION of Statement No. 13 showing the

—	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Excise	6,085,428 06	13,471,517 64	232,043 52	189,597 87	24,420 49
" Seizures	720 00	8,973 49	160 35	213 70	
Ferries	863 00	166 00	10 00		
Weights and Measures Inspection	46,672 15	28,502 45	2,319 15	2,931 20	320 75
" " Seizures	102 00	5 00			
Gas Inspection	30,037 15	8,637 45	614 90	560 75	75 10
Electric Light Inspection	32,683 20	15,815 95	1,582 65	2,224 60	165 30
Law Stamps (Supreme Court)	2,804 00				
" (Exchequer Court)	6,180 75				
" (Yukon Territorial Court)					
Patent Medicines Fees	1,130 00	315 00	26 00	61 00	2 00
" " Fines	30 00				
Fertilizers Fees	868 00	80 00	107 00	174 00	21 00
" Fines	58 00	14 00	10 00		
Methylated Spirits	81,272 66	26,391 37	842 43	703 49	
Commercial Feeding Stuffs	436 00	56 00		7 00	
" " Fines	56 50	71 00			
Adulteration of Food Fees	2,043 47	1,141 41		296 00	24 00
Electrical Standard of Laboratory	81 75	2 00		2 00	
Electric Light Export Licenses	200 00	75 00	25 00		
Testing Milk Glasses	1.170 26				
War Tax Revenue Stamps,	354,460 24	126,124 95	25,848 78	28,171 16	1,625 51
Wax Tax Revenue Transportation, etc	78,848 01	599,270 95	2,494 85	5,909 58	3,821 70
War Tax Fine	438 00	1,000 00			
Casual Revenue	229 88	10 00			
Totals	6,729,296 43	14,288,169 66	266,084 63	230,829 80	30,498 40

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1st, 1916.

SESSIONAL PAPER No. 12

Total Revenues for the Year ended March 31, 1916.

Manitoba.	Alberta.	Saskatchewan.	British Columbia.	Yukon.	General.	Totals.
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1,025,954 16	551,787 99	313,462 47	637,698 90	8,280 00	....	22,540,191 10
150 00	75 00	... .	56 85	.....	... ..	10,349 39
.....	....	....	... .	.....	....	1,089 00
9,640 55	5,777 30	11,389 40	3,228 75	82 55	....	110,864 25
.. ..	98 60	.....	.....	.....	.. ..	296 60
2,567 45	1,178 85	.....	2,363 15	....	.....	42,044 80
3,952 70	3,020 10	2,304 70	8,302 55	.....	.....	70,051 75
.....	....	....	.....	....	.....	2,804 00
....	.....	.....	... ...	.....	....	6,180 75
. . ..	.....	.....	.....	2,535 40	.....	2,535 40
41 00	12 00	18 00	60 00	.....		1,665 00
....	.. ..	....	.....	.....	.... ..	30 00
18 00	5 00	... .	47 00	.....	.. ...	1,320 00
....	....	.....	39 00	.....	.... ..	124 00
1,866 82	.....	....	769 58	.....	.	111,846 35
28 00	46 00	10 00	83 00	....	..	660 00
14 00	.. ..	. .....	14 00	....		132 50
60 00	35 00	126 00	558 20	.. ..	... ...	4,284 08
....	.....	....	24 75	..	....	110 50
. .. .	.....	.. ..	100 00	.....		400 00
.....	.....	.....	.....	.....		1,170 26
69,308 43	42,847 91	40,735 22	65,175 29	1,072 13	.. . .	735,369 62
9,669 60	742 42	81 00	16,615 43	3,158 92	72,568 27	793,180 73
390 00	.....	20 00	130 00	. . . .		1,688 00
1 65	....	5 00	1 50	...		248 75
1,123,572 36	605,626 17	368,181 79	735,288 95	15,129 00	72,568 27	24,462,764 80

J. U. VINCENT,
Deputy Minister.

EXCISE

No. 14.—Comparative Statement

—		April.	May.	June.	July.	August.
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Spirits	1914–15	664,375 72	595,450 46	611,645 43	602,395 55	1,425,478 18
	1915-16	535,048 79	564,066 96	561,672 59	523,961 29	588,209 50
Increase						
Decrease		129,326 93	31,383 50	49,972 84	78,434 26	837,268 68
Malt Liquor	1914–15	20,054 10	12,591 78	14,518 80	13,617 70	12,476 45
	1915-16	13,545 95	9,252 70	9,338 90	7,427 15	10,639 80
Increase						
Decrease		6,508 15	3,339 08	5,179 90	6,190 55	1,836 65
Malt	1914-15	167,668 48	163,012 71	187,859 72	188,130 26	522,477 06
	1915-16	276,846 38	270,832 14	276,498 72	218,242 79	227,187 03
Increase		109,177 90	107,819 43	88,639 00	30,112 53	
Decrease						295,290 03
Tobacco	1914–15	843 567 79	774,722 05	805,811 55	841,260 26	1,090,422 43
	1915-16	739,502 08	866,222 37	901,712 73	914,467 30	873,903 94
Increase			91,500 32	95,901 18	73,207 04	
Decrease		104,065 71				216,518 49
Cigars	1914–15	54,713 22	47,305 31	45,555 15	50,311 50	77,466 28
	1915-16	49,537 05	48,300 62	51,967 67	54,693 72	55,341 18
Increase			995 31	6,412 52	4,382 22	
Decrease		5,176 17				22,125 10
Manufactures in Bond	1914-15	10,225 50	9,403 43	8,364 50	8,597 16	13,613 42
	1915-16	10,749 16	6,781 38	7,229 36	9,391 15	11,779 09
Increase		523 66			793 99	
Decrease			2,622 05	1,135 14		1,834 33
Acetic Acid	1914-15	467 24		358 44	1,428 18	1,062 16
	1915-16	281 24	386 78	453 04	1,013 59	969 61
Increase			386 58	94 60		
Decrease		186 00			414 59	92 55
Seizures	1914–15	50 00	275 00	96 40		50 00
	1915-16	296 92	475 00	506 50	737 70	790 06
Increase		246 92	200 00	410 10	737 70	740 06
Decrease						
Other Receipts	1914-15	21,169 60	5,253 00	5,096 69	4,557 80	7.164 50
	1915-16	17,026 45	4,475 87	6,407 24	5,601 00	2,561 86
Increase				1,310 55	1,043 20	
Decrease		4,143 15	777 13			4,602 64
Total Revenue	1914 15	1,782,291 65	1,608,013 74	1,679,306 68	1,710,298 41	3,150,210 48
	1915 16	1,642,834 02	1,770,793 62	1,815,786 75	1,735,535 69	1,771,382 07
Total Increase			162,779 88	136,480 07	25,237 28	
" Decrease		139,457 63				1,378,828 41

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1st, 1916.

SESSIONAL PAPER No. 12

REVENUES

of Receipts for 1914-15 and 1915-16.

September.	October.	November.	December.	January.	February.	March.	Totals.
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
421,690 29	607,112 92	680,135 51	992,142 12	800,865 19	814,114 22	451,075 53	8,706,481 42
684,848 63	732,593 24	906,863 89	1,139,217 67	745,469 07	793,896 43	925,286 62	8,701,074 68
263,158 34	125,480 32	226,728 38	147,075 55	.....	.....	434,210 79	.....
.....	.....	.....	.....	55,456 12	20,217 79	.....	5,406 74
12,890 55	10,014 75	13,044 90	8,376 45	8,219 55	2,512 80	14,585 40	142,[illegible] 23
8,503 80	10,725 15	6,608 25	6,731 60	4,316 85	4,640 70	6,048 [illegible]	97,779 45
.....	710 40	.....	.....	.....	2,127 90	.....	.....
4,386 76	.....	6,436 65	1,644 85	3,902 70	.....	8,[illegible]	45,123 78
208,093 01	267,402 24	139,838 41	148,812 55	167,660 19	202,236 03	253,097 16	2,616,287 82
220,619 66	177,784 38	193,004 67	185,989 06	206,073 39	203,606 76	232,614 65	2,089,299 63
12,526 65	.....	53,106 26	37,176 51	38,413 20	1,370 73	.....	73,011 81
.....	89,617 86	.....	.....	.....	.....	20,482 51	.....
809,885 77	734,956 23	681,292 45	657,442 45	654,358 49	771,020 38	688,140 85	9,[illegible] 70
868,028 46	822,744 37	929,421 97	863,877 97	734,615 64	816,494 49	801,[illegible] 4[illegible]	10,222,783 78
58,142 69	87,788 14	248,119 52	206,435 52	80,257 15	45,474 11	203,661 61	8[illegible] 08
.....	.....	.....	.....	.....	.....	.....	.....
51,405 05	57,689 29	52,907 92	54,314 70	55,270 06	42,[illegible] 51	35,344 18	625,905 17
57,867 52	57,080 45	63,220 29	58,251 86	42,706 33	46,627 37	49,563 77	[illegible] 83
6,462 47	.....	10,312 37	3,937 16	.....	4,004 86	13,219 59	9,[illegible] 66
.....	608 84	.....	.....	12,563 73	.....	.....	.....
12,899 55	9,188 08	5,139 64	4,288 83	3,437 03	5,203 37	4,543 15	[illegible] 03
14,764 04	12,001 83	9,723 45	4,241 29	6,748 21	5,621 10	6,782 18	105,812 24
1,864 49	2,813 75	4,583 81	.....	3,311 18	417 73	2,[illegible] 05	10,[illegible] 8
.....	.....	.....	47 54	.....	.....	.....	.....
1,275 17	1,622 65	857 44	184 20	.....	.....	.....	7,[illegible] 48
1,354 41	1,153 81	721 47	921 23	.....	3[illegible] 07	743 08	8,[illegible] 14
.....	.....	.....	737 02	.....	3[illegible] 07	743 08	[illegible] 18
20 76	468 82	135 97	.....	.....	.....	.....	.....
1,001 65	266 15	78 00	7[illegible] 00	25 00	203 81	1,[illegible] 8[illegible]	4,141 31
1,272 14	550 00	1,439 70	1,130 20	1,061 15	1,[illegible] 17	[illegible] 80	[illegible] 89
270 19	283 55	1,361 70	377 60	1,036 14	[illegible] 3	.....	6,[illegible] 05
.....	.....	.....	.....	.....	.....	46 [illegible]	.....
7,244 00	4,878 20	3,693 91	3,577 2[illegible]	3,110 18	3,[illegible] 60	3,011 00	[illegible] 94
2,914 05	4,186 11	3,616 30	6,353 42	3,814 78	19,617 41	8,081 [illegible]	[illegible] 94
.....	.....	.....	2,[illegible] 17	2,[illegible] 2[illegible]	6,[illegible] 8[illegible]	3,[illegible] 34	3,049 00
4,[illegible] 95	692 09	37 52	.....	.....	.....	.....	.....
1,[illegible] 04	1,[illegible] 81	1,[illegible] 19	1,[illegible] 15	1,[illegible] 7[illegible]	1,841,841 05	1,[illegible] 7[illegible] 3[illegible]	[illegible] 72
1,360,102 71	1,[illegible] 3[illegible]	2,116,610 08	2,[illegible] 29	1,746,745 37	1,[illegible] 0[illegible]	2,[illegible] 3[illegible]	[illegible] 08
333,717 67	129,[illegible] 3[illegible]	137,[illegible] 20	[illegible] 14	[illegible] 39	40,[illegible] 91	[illegible] 2	[illegible] 86
.....	.....	.....	.....	.....	.....	.....	1,518,286 04

J. U. VINCENT,
Deputy Minister.

No. 15.—Refunds of Revenue during the Fiscal Year ended March 31, 1916.

EXCISE.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
					$ cts.	$ cts.
Spirits	Heney, John J	May 25, '15	Prescott	Revised Statutes, Cap. 24, Sec. 92	14,514 49	
	Parke, Davis & Co	June 7, '15	Windsor	" " 24 " 92	136 46	
	" "	" 21, '15	"	" " 24 " 92	123 18	
	Marceau & Cie, J. A	July 12, '15	Montreal	" " 24 " 92	33 32	
	Parke, Davis & Co	Aug. 6, '15	Windsor	" " 24 " 92	213 81	
	" "	" 25, '15	"	" " 24 " 92	180 38	
	" "	Oct. 5, '15	"	" " 24 " 92	386 63	
	Heney, J. J	" 16, '15	Prescott	" " 24 " 92	9,688 14	
	Can. Bank of Commerce	" 27, '15	Sherbrooke	" " 24 " 92	1,583 50	
	J. S. Hamilton & Co	Nov. 12, '15	Brantford	" " 24 " 92	160 80	
	Parke, Davis & Co	" 20, '15	Windsor	" " 24 " 92	365 76	
	N. C. Polson & Co	Dec. 2, '15	Kingston	" " 24 " 92	80 55	
	J. S. Hamilton & Co	Jan. 11, '16	Brantford	" " 24 " 92	74 50	
	N. C. Polson & Co	" 24, '16	Kingston	" " 24 " 92	56 38	
	Parke, Davis & Co	" 25, '16	Windsor	" " 24 " 92	411 60	
	" "	Feb. 25, '16	"	" " 24 " 92	110 81	
	N. C. Polson & Co	" 25, '16	Kingston	" " 24 " 92	193 34	
	J. S. Hamilton & Co	Mar. 3, '16	Brantford	" " 24 " 92	120 00	
	Parke, Davis & Co	" 28, '16	Walkerville	" " 24 " 92	119 23	
	N. C. Polson & Co	April 25, '16	Kingston	" " 24 " 92	92 64	
	Parke, Davis & Co	" 25, '16	Walkerville	" " 24 " 92	259 71	
	J. J. Heney	May 10, '16	Prescott	" " 24 " 92	9,634 58	
						38,533 81
Malt	Drewry, Ltd., E L	" 12, '25	Winnipeg	" " 24 " 92	216 00	
	The Hoeschen Wentzler Breweries Co., Ltd.	" 12, '15	MooseJaw	" " 24 " 92	216 00	
	The Lethbridge B. M. Co., Ltd	" 12, '15	Calgary	" " 24 " 92	463 50	
	The National Breweries, Ltd., Reg. No. 7.	" 17, '15	Montreal	" " 24 " 92	351 00	
	Thos. F. White	" 20, '15	St. Catharines	" " 24 " 92	478 72	
	Taylor & Bate	" 20, '15	"	" " 24 " 92	908 32	
	The Golden Lion Brewery Co	" 20, '15	Montreal	" " 24 " 92	495 00	
	Frontenac Breweries, Ltd	" 20, '15	"	" " 24 " 92	187 50	
	Herbert Molson	" 20, '15	"	" " 24 " 92	5,211 29	
	The National Breweries, Ltd., "Ekers B."	" 20, '15	"	" " 24 " 92	120 35	

The National Breweries, Ltd	"	20,	'15	"		"	"	"	24	"	92			120	12
The National Breweries, Ltd., "Union Brew"	"	20,	'15	"		"	"	"	24	"	92			2,337	92
The Nat. Breweries, Ltd., "Dawes."	"	20,	'15	"		"	"	"	24	"	92			118	63
The National Breweries, Ltd., "Dow."	"	20,	'15	"		"	"	"	24	"	92			5,004	85
The Canada Malting Co., Ltd.	"	20,	'15	"		"	"	"	24	"	92			13,715	61
Fernie, Fort Steele Brewing Co.,	"	22,	'15	Vancouver		"	"	"	24	"	92			777	90
Canadian Brewing and Malting Co., Ltd.	"	26,	'15	"		"	"	"	24	"	92			368	04
Keith, D	June	4,	'15	Halifax		"	"	"	24	"	92			300	00
Frontenac Breweries, Ltd.	"	11,	'15	Montreal		"	"	"	24	"	92			47	25
	"	14,	'15	"		"	"	"	24	"	92			1,206	00
The Nat. Breweries, Ltd., Reg. No. 7	"	14,	'15	"		"	"	"	24	"	92			234	00
Nelson, Nelson	"	14,	'15	Vancouver		"	"	"	24	"	92			54	00
Canadian B. & M. Co., Ltd.	"	18,	'15	"		"	"	"	24	"	92			756	00
The National Breweries, Ltd.	"	21,	'15	Montreal		"	"	"	24	"	92			4	44
Frontenac Breweries, Ltd.	"	21,	'15	"		"	"	"	24	"	92			74	52
The Kakabeka Falls Brewing Co., Ltd.	"	28,	'15	Port Arthur		"	"	"	24	"	92			30	00
The Lakewood Brewing Co.	"	28,	'15	"		"	"	"	24	"	92			7	20
The Diamond Brew. Co., Ltd.	"	28,	'15	"		"	"	"	24	"	92			31	46
Keith, D.	"	29,	'15	Halifax		"	"	"	24	"	92			207	61
Imrie, A.	July	8,	'15	Guelph		"	"	"	24	"	92			167	40
The Hamilton Westlake Breweries Co., Ltd.	Jan.	14,	'16	Moose Jaw		"	"	"	24	"	92			54	00
The Victoria Phoenix Br. Co.	"	14,	'16	Victoria		"	"	"	24	"	92			216	00
Canadian B. & M. Co., Ltd.	"	17,	'16	Vancouver		"	"	"	24	"	92			588	00
McCarthy, T. O.	"	18,	'16	Prescott		"	"	"	24	"	92			142	23
The Nat. Breweries, Ltd., Reg. No. 3.	"	21,	'16	Montreal		"	"	"	24	"	92			180	00
The Golden Lion Brewing Co.	"	27,	'16	Moose Jaw		"	"	"	24	"	92			87	12
Canadian B. & M. Co., Ltd.	Feb.	3,	'16	Vancouver		"	"	"	24	"	92			71	55
Dawes, Ltd., E. L.	"	11,	'16	Winnipeg		"	"	"	24	"	92			132	00
The Nat. Breweries, Ltd., Reg. No. 7.	"	16,	'16	Montreal		"	"	"	24	"	92			351	00
Malt Products Co. of Canada, Ltd.	"	18,	'16	Toronto		"	"	"	24	"	92			18	90
Nelson, Nelson	"	19,	'16	Vancouver		"	"	"	24	"	92			54	00
The Edmonton B. & M. Co., Ltd.	"	19,	'16	Calgary		"	"	"	24	"	92			93	00
The Can. Pipeless Gravel Co., Ltd.	"	19,	'16	Windsor		"	"	"	24	"	92			1,539	48
Hamilton Westlake Brewing Co., Ltd.	Mar.	13,	'16	Saskatoon		"	"	"	24	"	92			54	00
Westminster Brewing, Ltd.	"	14,	'16	New Westminster		"	"	"	24	"	92			54	00
The Nat. Breweries, Ltd., Reg. No. 7	"	14,	'16	Montreal		"	"	"	24	"	92			351	00
Canadian B. & M. Co., Ltd.	Apr.	5,	'16	Vancouver		"	"	"	24	"	92			666	00
A. Dawes	"	7,	'16	Waterloo		"	"	"	24	"	92			84	00
Oland & Son, Ltd.	"	10,	'16	Halifax		"	"	"	24	"	92			52	26
O. Keith	"	15,	'16	"		"	"	"	24	"	92			55	44
Can. B. & M. Co., Ltd.	"	19,	'16	Vancouver		"	"	"	24	"	92			840	00
Nelson, Nelson	"	19,	'16	New Westminster		"	"	"	24	"	92			162	00
The Victoria Phoenix Brewing Co., Ltd.	"	19,	'16	Victoria		"	"	"	24	"	92			216	00
The Nat. Breweries, Ltd., Reg. No. 3	"	20,	'16	Montreal		"	"	"	24	"	92			270	00
" " " No. 7.	"	20,	'16	"		"	"	"	24	"	92			468	00
Oland & Son, Ltd.	"	27,	'16	Halifax		"	"	"	24	"	92			118	11
Dow & Ray	May	2,	'16	Belleville		"	"	"	24	"	92			237	38

EXCISE *Continued.*

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
					$ cts.	$ cts.
Malt—*Continued.*	H. Corby Distillery Co., Ltd	May 2, '16	Thurlow	Revised Statutes, Cap. 24 sec. 92	1,482 60	
	A. Bixel	" 2, '16	Brantford	" " 24 " 92	419 55	
	The Canada Malting Co.	" 2, '16	Dundas	" " 24 " 92	216 76	
	The Hamilton Brewing Assn., Ltd.	" 2, '16	Hamilton	" " 24 " 92	2,835 00	
	Grant's Spring Brewing Co., Ltd	" 2, '16	"	" " 24 " 92	2,514 87	
	Robt. Stevenson	" 2, '16	Kingston	" " 24 " 92	240 00	
	John Fisher	" 2, '16	Portsmouth	" " 24 " 92	220 57	
	Jos. Hamilton	" 2, '16	London	" " 24 " 92	145 91	
	T. H. Carling	" 2, '16	"	" " 24 " 92	2,653 38	
	Estate John Labatt	" 2, '16	"	" " 24 " 92	2,811 50	
	Geo. Cloos	" 2, '16	St. Thomas	" " 24 " 92	468 00	
	The Capital Brewing Co., Ltd.	" 2, '16	Ottawa	" " 24 " 92	1,147 21	
	Blake & Dunne	" 2, '16	"	" " 24 " 92	125 40	
	Sudbury B. & M. Co., Ltd	" 2, '16	Sudbury	" " 24 " 92	2,790 00	
	The Calcutt Brewing & Malting Co.	" 2, '16	Peterborough	" " 24 " 92	581 25	
	Diamond Brewing Co., Ltd	" 2, '16	Port Arthur	" " 24 " 92	525 —	
	The Kakabeka Falls Brewing Co., Ltd.	" 2, '16	Fort William	" " 24 " 92	690 —	
	The Lakewood Brewery Co.	" 2, '16	Kenora	" " 24 " 92	93 66	
	J. P. Wiser & Sons, Ltd	" 2, '16	Prescott	" " 24 " 92	269 81	
	St. Lawrence Brewery, Ltd	" 2, '16	Cornwall	" " 24 " 92	2,662 45	
	John Watson	" 2, '16	Listowell	" " 24 " 92	162 80	
	F. Devlin	" 2, '16	Stratford	" " 24 " 92	250 52	
	Soo Falls Brewing Co., Ltd.	" 2, '16	Sault Ste Marie	" " 24 " 92	867 78	
	The Korrmann Brewery, Ltd	" 2, '16	Toronto	" " 24 " 92	144 57	
	L. Reinhardt	" 2, '16	"	" " 24 " 92	1,687 20	
	Copland Brewing Co., Ltd	" 2, '16	"	" " 24 " 92	3,290 40	
	The Dominion Brewery Co., Ltd	" 2, '16	Toronto	" " 24 " 92	3,849 17	
	The Cosgrove Brewery Co., Ltd	" 2, '16	"	" " 24 " 92	4,217 10	
	The O'Keefe Brewery Co., Ltd	" 2, '16	"	" " 24 " 92	5,931 00	
	Hiram Walker & Sons, Ltd.	" 2, '16	Walkerville	" " 24 " 92	550 50	
	The Walkerville Brewing Co., Ltd	" 2, '16	"	" " 24 " 92	1,455 04	
	A. L. Irion	" 2, '16	Windsor	" " 24 " 92	1,012 50	
	The Independent Brewery Co., Ltd.	" 2, '16	Montreal	" " 24 " 92	240 75	
	Frontenac Breweries, Ltd.	" 2, '16	"	" " 24 " 92	866 40	
	Golden Lion Brewery, Ltd	" 2, '16	Valleyfield	" " 24 " 92	405 00	
	The National Breweries, Ltd	" 2, '16	Lachine	" " 24 " 92	1,529 30	

National Breweries, Ltd., Wm. Dow Co	"	2, '16	Montreal	"	"	24	"	92	5,130	32
Herbert Molson	"	2, '16	"	"	"	24	"	92	9,657	58
The Canada Malting Co., Ltd.	"	2, '16	"	"	"	24	"	92	19,084	37
The National Breweries, Ltd., Ensemble Brewery	"	2, '16	Quebec	"	"	24	"	92	255	29
La Brasserie Champlain, Ltd	"	2, '16	"	"	"	24	"	92	2,511	00
St. Hyacinthe Distilling Co., Ltd	"	2, '16	St. Hyacinthe	"	"	24	"	92	119	52
La Brasserie J. M. Sheppard, Ltd	"	2, '16	Three Rivers	"	"	24	"	92	246	90
Simon Jones, Ltd	"	2, '16	St. John	"	"	24	"	92	480	00
Labatt's Breweries, Ltd	"	2, '16	Fairville	"	"	24	"	92	1,290	00
Hand & Sons, Ltd.	"	2, '16	Halifax	"	"	24	"	92	729	00
Halifax Breweries, Ltd	"	2, '16	"	"	"	24	"	92	1,351	27
D. Keith	"	2, '16	"	"	"	24	"	92	2,673	00
The Brandon Brewing Co., Ltd	"	2, '16	Brandon	"	"	24	"	92	377	10
The Vogan Brewing Co., Ltd	"	2, '16	"	"	"	24	"	92	527	30
The Labatt Malting Co. of Canada	"	2, '16	St. Boniface	"	"	24	"	92	571	32
The Canadian Temperance Brewing Co., Ltd.	"	2, '16	Winnipeg	"	"	24	"	92	4	55
E. L. Drewry, Ltd.	"	2, '16	"	"	"	24	"	92	308	33
The Canada Malting Co., Ltd.	"	2, '16	"	"	"	24	"	92	7,465	24
Moosejaw B. & M. Co., Ltd.	"	2, '16	MooseJaw	"	"	24	"	92	307	80
Prince Albert Brewing Co., Ltd	"	2, '16	Prince Albert	"	"	24	"	92	233	76
Regina Brewing Co.	"	2, '16	Regina	"	"	24	"	92	240	00
The Hamilton Westinghouse Mfg. Co., Ltd.	"	2, '16	Saskatoon	"	"	24	"	92	255	00
Golden West Brewing Co., Ltd	"	2, '16	Calgary	"	"	24	"	92	207	00
Mountain Spring Brewing Co., Ltd.	"	2, 16	"	"	"	24	"	92	806	33
Canada Malting Co., Ltd.	"	2, '16	"	"	"	24	"	92	1,057	47
Calgary B. & M. Co., Ltd.	"	2, '16	"	"	"	24	"	92	4,005	09
The Edmonton B. & M. Co., Ltd.	"	2, '16	Edmonton	"	"	24	"	92	600	00
The Strathcona B. & M. Co., Ltd	"	2, '16	"	"	"	24	"	92	706	50
The Lethbridge B. & M. Co., Ltd.	"	2, '16	Lethbridge	"	"	24	"	92	1,155	00
Medicine Hat Brewing Co., Ltd.	"	2, 16	Medicine Hat	"	"	24	"	92	194	25
The Jacob Leis Brewery, Ltd.	"	2, 16	Berlin	"	"	24	"	92	1,379	10
Wm. H. Lotz	"	2, '16	Galt	"	"	24	"	92	124	79
Geo. Sleeman	"	2, '16	Guelph	"	"	24	"	92	37	50
	"	2, 16	"	"	"	24	"	92	38	10
W. K. Holliday	"	2, 16	"	"	"	24	"	92	757	76
Abner Bean	"	2, 16	New Hamburg	"	"	24	"	92	241	40
C. F. Haeggele	"	2, 16	Preston	"	"	24	"	92	256	80
J. E. Seagram	"	2, 16	Waterloo	"	"	24	"	92	153	81
S. Bond	"	2, 16		"	"	24	"	92	1,113	03
Wiarton Lumber Shingle Co., Ltd.	"	10, 16	Toronto	"	"	24	"	92	1,000	54
T. F. Wood & Son, Ltd.	"	10, 16	Prescott	"	"	24	"	92	820	89
The Chapman Brewery Co., Ltd	"	10, '16	Toronto	"	"	24	"	92	197	70
Home Brewing Company, Ltd.	"	10, '16	Owen Sound	"	"	24	"	92	861	53
The National Breweries, Ltd., Reg No. 6	July	19, '16	Montreal	"	"	24	"	92	270	00
The National Breweries, Ltd., Reg No. 7	"	19, '16	"	"	"	24	"	92	351	00

No. 15.—Refunds of Revenue—*Continued.*

EXCISE—*Continued.*

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
					$ cts.	$ cts.
Malt—*Continued*....	Drewry, Ltd., E. L.	July 19, '16	Winnipeg	Revised Statutes, Cap. 24 sec. 92	432 00	
	Hoeschen Wentzler Brewing Co., Ltd.	" 19, '16	MooseJaw	" " 24 " 92	162 00	
	Nels, Nelson	" 19, '16	Vancouver	" " 24 " 92	60 00	
	The Victoria Phœnix Brewing Co., Ltd	" 19, '16	Victoria	" " 24 " 92	342 00	
	Canada B. & M. Co.	" 31, '16	Vancouver	" " 24 " 92	1,055 46	
	Frontenac Brewing Co	" 31, '16	Montreal	" " 24 " 92	2 28	
	Frontenac Breweries, Ltd	Aug. 13, '16	"	" " 24 " 92	62 40	
	Keith, D	" 20, '16	Halifax	" " 24 " 92	4 41	
	Keith, D	" 20, '16	"	" " 24 " 92	15 67	
	Oland & Son	" 20, '16	"	" " 24 " 92	28 08	
	The National Breweries, Ltd., Reg. No. 7	" 20, '16	Montreal	" " 24 " 92	351 00	
	Drewry Ltd., E. L	" 20, '16	Winnipeg	" " 24 " 92	216 00	
	The Hoeschen Wentzler Brewing Co., Ltd	" 20, '16	MooseJaw	" " 24 " 92	54 00	
	Canadian B. & M. Co., Ltd	" 20, '16	Vancouver	" " 24 " 92	813 09	
	Nels, Nelson	" 20, '16	"	" " 24 " 92	30 00	
	Frontenac Breweries, Ltd	" 25, '16	Montreal	" " 24 " 92	4 35	
	" "	" 30, '16	"	" " 24 " 92	31 05	
	The Berlin Lion Brewery, Ltd	Sept. 7, '16	Guelph	" " 24 " 92	235 26	
	The National Breweries, Ltd., Reg. No. 3	" 14, '16	Montreal	" " 24 " 92	270 00	
	The National Breweries, Ltd., Reg. No. 7	" 14, '16	"	" " 24 " 92	468 00	
	Drewry, E. L	" 14, '16	Winnipeg	" " 24 " 92	432 00	
	The Hoeschen Wentzler Brew. Co., Ltd	" 14, '16	MooseJaw	" " 24 " 92	48 00	
	Canadian B. & M. Co., Ltd	" 20, '16	Vancouver	" " 24 " 92	1,371 81	
	Carling, F. H	" 21, '16	London	" " 24 " 92	88 71	
	Keith, D	" 21, '16	Halifax	" " 24 " 92	4 89	
	The National Breweries Ltd., Reg. No. 3	" 24, '16	Montreal	" 24 " 92	90 00	
	Diamond Brewing Co., Ltd	Oct. 4, '16	Port Arthur	" " 24 " 92	84 00	
	The Lethbridge B. & M. Co., Ltd	" 12, '16	Calgary	" " 24 " 92	1,110 00	
	Nels, Nelson	" 15, '16	Vancouver	" " 24 " 92	30 00	

Canadian B. & M. Co., Ltd	"	16,	'16	"	"	"	"	24	"	92		504	00		
Keith & Son, A	"	20,	'16	Halifax.	"	"	"	24	"	92		11	97		
National Breweries, Ltd	"	20,	'16	Montreal.	"	"	"	24	"	92		234	00		
Victoria Phœnix Brewing Co	"	20,	'16	Victoria.	"	"	"	24	"	92		324	00		
Phœnix Brewing Co.	Nov	12,	'16	Vancouver	"	"	"	24	"	92		72	54		
Keith, D	"	12,	'16	Halifax.	"	"	"	24	"	92		2	67		
National Breweries Co., Ltd.	"	22,	'16	Montreal.	"	"	"	24	"	92		90	00		
" " "	"	22,	'16	"	"	"	"	24	"	92		90	00		
" " "	"	22,	'16	"	"	"	"	24	"	92		585	00		
Drewry, Ltd., E. L	"	22,	'16	Winnipeg.	"	"	"	24	"	92		216	00		
The Hudson Weinlos Brewery Co.,	"	22,	'16	MooseJaw.	"	"	"	24	"	92		54	00		
Nelson, Nelson	"	22,	'16	Vancouver	"	"	"	24	"	92		54	00		
Canadian B. & M. Co., Ltd	"	22,	'16	"	"	"	"	24	"	92		2,011	59		
The Malt Products Co. of Can., Ltd.	Dec.	6,	'16	Toronto	"	"	"	24	"	92		50	00		
Canadian B. & M. Co., Ltd.	"	10,	'16	Vancouver	"	"	"	24	"	92		98	40		
The National Breweries, Ltd., Reg. No. 1	"	17,	'16	Montreal	"	"	"	24	"	92		351	00		
Drewry, Ltd., E. L	"	17,	'16	Winnipeg	"	"	"	24	"	92		216	00		
Nelson, Nelson	"	17,	'16	Vancouver	"	"	"	24	"	92		108	00		
Canadian B. & M. Co., Ltd	"	17,	'16	"	"	"	"	24	"	92		924	00		
Drewry, Ltd., E. L	Jan.	12,	'16	Winnipeg	"	"	"	24	"	92		216	00		
William Lyall Ridgeway Co., Ltd.	"	14,	'16	Toronto	"	"	"	24	"	92		1,058	98		
The National Breweries, Ltd., Reg. No. 1	"	14,	'16	Montreal	"	"	"	24	"	92		468	00		
The Empire Tob. Co., of Imperial Tob. Co., Ltd	June	2,	'15	Sherbrooke.	"	"	"	24	"	92		142	10	179,798	90
Montreal Storage Co., Ltd	"	4,	'15	Toronto	"	"	"	24	"	92		1	00		
The Empire Tob. Co., Brch. of Imperial	"	5,	'15	Sherbrooke	"	"	"	24	"	92		112	77		
Imperial Tob. Co., of Canada, Ltd	"	12,	'15	Montreal	"	"	"	24	"	92		264	59		
Imperial Tobacco Co	July	31,	'15	Sherbrooke	"	"	"	24	"	92		22	00		
Imperial Tob. Co., of Canada, Ltd	Aug.	12,	'15	Montreal	"	"	"	24	"	92		173	77		
The Empire Tob. Co., Brch. of Imperial	Sept.	7,	'15	Sherbrooke.	"	"	"	24	"	92		217	63		
" " "	"	10,	'15	"	"	"	"	24	"	92		84	00		
Imperial Tob. Co., Ltd	"	14,	'15	Montreal	"	"	"	24	"	92		17	82		
The Empire Tob. Co., Brch. of Imperial	Oct.	4,	'15	Sherbrooke.	"	"	"	24	"	92		90	36		
H. Mclaughlin & Co., Ltd	"	5,	'15	Montreal	"	"	"	24	"	92		18	04		
Imperial Tob. Co., Ltd	"	5,	'15	"	"	"	"	24	"	92		75	81		
" " "	"	14,	'15	"	"	"	"	24	"	92		46	10		
Imperial Tobacco Co	Nov.	12,	'15	Sherbrooke.	"	"	"	24	"	92		84	00		
The Empire Tob. Co., Brch. of Imperial	Dec.	1,	'15	"	"	"	"	24	"	92		176	60		
Imperial Tob. Co., Ltd	"	16,	'15	Montreal.	"	"	"	24	"	92		55	54		
The Empire Tob. Co., Brch. of Imperial	"	23,	'15	Sherbrooke.	"	"	"	24	"	92		204	96		
H. Mclaughlin & Co., Ltd	Jan.	12,	'16	Montreal.	"	"	"	24	"	92		12	81		
Imperial Tob. Co., Ltd	"	12,	'16	"	"	"	"	24	"	92		124	02		
The Empire Tob. Co., Brch. of Imperial	"	24,	'16	Sherbrooke.	"	"	"	24	"	92		204	87		
The Dominion Tobacco Co	Feb.	24,	'15	Montreal.	"	"	"	24	"	92		9	00		
" " "	Mar.	17,	'16	"	"	"	"	24	"	92		20	80		
Imperial Tob. Co., of Canada, Ltd	"	17,	'16	"	"	"	"	24	"	92		21	78		

No. 15.—Refunds of Revenues—*Continued.*

EXCISE—*Continued.*

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
					$ cts.	$ cts.
Tobacco—*Concluded.*	The Empire Tob. Co., Brch. of Imperial	Mar. 28, '16	Granby.	Revised Statutes, Cap. 24 Sec. 92	838 74	
	Imperial Tob. Co., of Canada, Ltd.	April 10, '16	Montreal.	" " 24 " 92	23 08	
	The Empire Tob. Co., Brch. of Imperial	" 19, '16	Granby	" " 24 " 92	54 88	
						3,097 70
Cigars	Imperial Tob. Co., Ltd	July 16, '15	Montreal.	" " 24 " 92	3 60	
	" "	Aug. 12, '15	"	" " 24 " 92	0 75	
	Geo. E. Dwyer.	Sept. 10, '15	London.	" " 24 " 92	33 33	
	The Victor Cigar Co.	Oct. 21, '15	Port Arthur.	" " 24 " 99	1 50	
	Geo. E. Dwyer.	Nov. 12, '15	Toronto	" " 24 " 92	41 66	
	Imperial Tob. Co., Ltd.	Dec. 16, '15	Montreal.	" " 24 " 92	27 75	
						107 99
Officer's Salary	Taylor & Pringle Co., Ltd.	May 25, '16	Owen Sound	" " 24 " 92	250 00	
	The British Columbia Distillery Co., Ltd	" 17, '16	Vancouver.	" " 24 " 92	300 00	
	S. Allen, Ltd	" 17, '16	Norwich.	" " 24 " 92	300 00	
	Dominion Vinegar Works Co.	" 17, '16	Hamilton.	" " 24 " 92	300 00	
	Thos. McCreany & Son, Ltd.	" 17, '16	St. John.	" " 24 " 92	300 00	
						1,450 00
Sundries	National Drug & Chemical Co., Ltd.	July 19, '15	Montreal.	" " 24 " 92	4 00	
	J. Mueller.	Oct. 29, '15	MooseJaw.	" " 24 " 92	25 00	
	Jas. A. Smith	" 29, '15	"	" " 24 " 92	29 16	
	Dangerfield & Sons.	" 29, '15	"	" " 24 " 92	29 16	
	MooseJaw liquor Store.	" 29, '15	"	" " 24 " 92	29 16	
	Gold Coin Liquor Store.	" 29, '15	"	" " 24 " 92	29 16	
	The Western Commercial Co., Ltd	" 29, '15	"	" " 24 " 92	29 16	
	" "	" 29, '15	"	" " 24 " 92	29 16	
	Saskatoon Liquor Co	" 29, '15	"	" " 24 " 92	29 16	
	E. Foret.	" 29, '15	"	" " 21 " 92	33 33	
	Wm. Paterson	" 29, '15	"	" " 24 " 92	33 33	
	Bertin & Webster	" 29, '15	"	" " 21 " 92	33 33	
	H. M. Hillman	" 29, '15	"	" " 24 " 92	33 33	
	Prince Albert Liquor Co., Ltd.	" 29, '15	"	" " 24 " 92	33 33	
	Robinson & Walsh	" 29, '15	"	" " 24 " 92	33 33	
	Wesley Rowsom.	" 29, '15	"	" " 21 " 92	37 50	

																37	50
Canadian Explorations, Ltd	Jan.	11,	'16	Montreal	"	"	"	"	24	"	92					25	00
	Mar.	8,	'16	"	"	"	"	"	24	"	92					25	00
																558	10
W. A. D. Raby	July	13,	'15	Hamilton	"	"	"	"	24	"	92					25	00
Hughes Wine Vaults Co., Ltd	Aug.	9,	'15	Ottawa	"	"	"	"	24	"	92					13	74
M. Cummings	"	9,	'15	Hamilton	"	"	"	"	24	"	92					25	20
Jas. Turner & Co., Ltd	"	9,	'15	"	"	"	"	"	24	"	92					7	80
J. J. Walsh	"	9,	'15	"	"	"	"	"	24	"	92					9	55
John O. Carpenter	"	9,	'15	"	"	"	"	"	24	"	92					9	80
Kelley & Glassey	"	9,	'15	Halifax	"	"	"	"	24	"	92					5	60
Pacific Liquor Co	"	9,	'15	"	"	"	"	"	24	"	92					8	60
British Columbia Wine Co., Ltd.	"	9,	'15	Vancouver	"	"	"	"	24	"	92					9	60
Hughes Bros	"	9,	'15	"	"	"	"	"	24	"	92					8	60
Canada Brewers Ass., Ltd	"	9,	'15	"	"	"	"	"	24	"	92					42	80
F. H. Drake	"	9,	'15	Brantford	"	"	"	"	24	"	92					17	60
Sandusky Bros	"	9,	'15	London	"	"	"	"	24	"	92					39	10
Donald Evans	"	9,	'15	"	"	"	"	"	24	"	92					2	20
J. S. Hamilton & Co	"	9,	'15	Brantford	"	"	"	"	24	"	92					51	00
C. H. Stinson	"	9,	'15	"	"	"	"	"	24	"	92					17	30
E. Hebert	"	9,	'15	Montreal	"	"	"	"	24	"	92					53	95
Maurice Durning	"	9,	'15	"	"	"	"	"	24	"	92					9	60
Grand Union	"	9,	'15	"	"	"	"	"	24	"	92					28	20
Place Viger Hotel	"	9,	'15	"	"	"	"	"	24	"	92					10	00
John Allan & Co	"	9,	'15	"	"	"	"	"	24	"	92					1	00
O. Desjardins	"	9,	'15	"	"	"	"	"	24	"	92					4	00
Davidson & Co	"	9,	'15	"	"	"	"	"	24	"	92					8	00
J. S. Lefebvre	"	9,	'15	"	"	"	"	"	24	"	92					7	85
S. B. Townsend	"	9,	'15	"	"	"	"	"	24	"	92					4	90
J. U. Beaudoin	"	9,	'15	"	"	"	"	"	24	"	92					3	60
James Garrett	"	9,	'15	"	"	"	"	"	24	"	92					1	40
A. Marcelais	"	9,	'15	"	"	"	"	"	24	"	92					10	60
Hudson's Bay Co	"	9,	'15	Victoria	"	"	"	"	24	"	92					63	70
	"	9,	'15	Winnipeg	"	"	"	"	24	"	92					67	90
	"	9,	'15	Calgary	"	"	"	"	24	"	92					7	30
Vancouver Imperial Wine & Liq. Co., Ltd.	"	9,	'15	Victoria	"	"	"	"	24	"	92					8	40
Duncan & Gray	"	9,	'15	"	"	"	"	"	24	"	92					8	70
Hoffman & Co	"	9,	'15	Winnipeg	"	"	"	"	24	"	92					52	80
Winnipeg Wine Co	"	11,	'15	"	"	"	"	"	24	"	92					39	45
W. J. Hagerman	"	11,	'15	"	"	"	"	"	24	"	92					49	10
John O. Carpenter	"	11,	'15	Hamilton	"	"	"	"	24	"	92					5	80
Henry Taylor	"	11,	'15	"	"	"	"	"	24	"	92					38	40
A. Hawke	"	11,	'15	Winnipeg	"	"	"	"	24	"	92					7	20
British Columbia Wine Co., Ltd.	"	11,	'15	Vancouver	"	"	"	"	24	"	92					5	80
Hughes Bros	"	11,	'15	London	"	"	"	"	24	"	92					4	30
D. Macfarlane	"	11,	'15	Ottawa	"	"	"	"	24	"	92					18	30
Manitoba Liquor Store	"	11,	'15	Winnipeg	"	"	"	"	24	"	92					8	00
Paul Stella	"	11,	'15	"	"	"	"	"	24	"	92					8	85
Reynolds & Co	"	11,	'15	"	"	"	"	"	24	"	92					16	00

No. 15.—Refunds of Revenue—*Continued.*

EXCISE—*Continued.*

Articles.	To whom paid.	Date.	Division.	Under what Authority Refunded.	Amounts.	Totals.
					$ cts.	$ cts.
War Tax—*Con.*	The National Drug & Chemical Co.	Aug. 11, '15	Winnipeg	Revised Statutes, Cap. 24, Sec. 92	5 50	
	Weselake & Hrabi	" 11, '15	"	" " 24 " 92	23 50	
	A. Roszko	" 11, '15	"	" " 24 " 92	7 90	
	Quality Liquor Store	" 11, '15	"	" " 24 " 92	24 65	
	E. J. Peltier	" 11, '15	"	" " 24 " 92	7 50	
	L. S. Guay	" 12, '15	Montreal	" " 24 " 92	8 40	
	McCaig & Campbell	" 12, '15	Winnipeg	" " 24 " 92	7 20	
	F. L. Newman	" 12, '15	"	" " 24 " 92	18 40	
	Thos. Jordon	" 12, '15	"	" " 24 " 92	4 00	
	Buchwald & Gorman	" 12, '15	"	" " 24 " 92	38 80	
	J. W. Handley	" 12, '15	Halifax	" " 24 " 92	8 00	
	Kelly & Glassey	" 12, '15	"	" " 24 " 93	31 60	
	W. L. Roy	" 12, '15	Toronto	" " 24 " 92	8 60	
	F. H. Shmidt	" 12, '15	"	" " 24 " 92	7 30	
	Victoria Vancouver Island Wine Co.	" 12, '15	Victoria	" " 24 " 92	5 65	
	Pacific Liquor Co	" 12, '15	Vancouver	" " 24 " 92	26 20	
	M. Cummings	" 12, '15	Hamilton	" " 24 " 92	14 75	
	J. O. Patterson	" 12, '15	Toronto	" " 24 " 92	8 00	
	Canadian Wine Co.	" 12, '15	"	" " 24 " 92	38 90	
	Nectar Mfg. Co	" 12, '15	Stratford	" " 24 " 92	21 60	
	Thos. Jordon	" 12, '15	Winnipeg	" " 24 " 92	20 20	
	Niagara Falls Wine Co	" 13, '15	Toronto	" " 24 " 92	233 00	
	Magnan & Chevalier	" 12, '15	Joliette	" " 24 " 92	124 00	
	Chevalier Pouliot & Co	" 12, '15	"	" " 24 " 92	714 95	
	Niagara Falls Wine Co	" 12, '15	Montreal	" " 24 " 92	132 60	
	Hudon & Orsali, Ltd	" 12, '15	"	" " 24 " 92	39 00	
	T. G. Bright & Co.	" 12, '15	St. Catharines	" " 24 " 92	7 60	
	P. H. Theoret	" 12, '15	Montreal	" " 24 " 92	15 00	
	Fraser, Viger & Co., Ltd	" 12, '15	"	" " 24 " 92	25 20	
	Gillespie & Co	" 12, '15	"	" " 24 " 92	5 20	
	Wine & Spirits Vaults, Ltd	" 12, '15	Winnipeg	" " 24 " 92	40 65	
	Buckwald & Gorman	" 12, '15	"	" " 24 " 92	222 90	
	T. G. Bright & Co.	" 12, '15	St. Catharines	" " 24 " 92	3 40	
	E. J. Butler	" 12, '15	London	" " 24 " 92	16 00	
	Hudson's Bay Co.	" 12, '15	Winnipeg	" " 24 " 92	11 20	
	H. Dionne Fils & Co.	" 12, '15	Montreal	" " 24 " 92	11 80	

J. A. Allard & Co.	"	Dec.	12, '15	"	"	"	"	24	"	92	17 20
Hudon Hebert & Cie., Ltd.	"	"	12, '15	"	"	"	"	24	"	92	6 00
J. B. Lavigueur	"	"	12, '15	"	"	"	"	24	"	92	6 80
D. Goldberg	"	"	12, '15	Hamilton	"	"	"	24	"	92	5 76
Fred. B. Herbert	"	"	12, '15	"	"	"	"	24	"	92	4 20
Fraser, Vigor & Co., Ltd.	"	"	12, '15	Montreal.	"	"	"	24	"	92	6 90
Manoshine Club	"	"	12, '15	"	"	"	"	24	"	92	7 20
Niagara Falls Wine Co.	"	"	12, '15	Toronto	"	"	"	24	"	92	2,000 00
The Hiram Walker & Sons, Ltd.	"	"	12, '15	Vancouver	"	"	"	24	"	92	6 00
Kanna Co.	"	"	12, '15	"	"	"	"	24	"	92	103 00
Pacific Bottling Works Co.	"	"	12, '15	"	"	"	"	24	"	92	168 00
Kerr Man Soap Co.	"	"	12, '15	"	"	"	"	24	"	92	45 00
Minden Gold Kettle	"	"	12, '15	"	"	"	"	24	"	92	79 20
Gee Lee Yuen & Co.	"	"	12, '15	"	"	"	"	24	"	92	45 00
Kwong Fong	"	"	12, '15	"	"	"	"	24	"	92	24 00
Nanton Grain Kettle	"	"	12, '15	"	"	"	"	24	"	92	10 00
F. H. Thiver	"	"	12, '15	Montreal	"	"	"	24	"	92	3 80
Fauteux & Brodeur	"	"	12, '15	St. Hyacinthe	"	"	"	24	"	92	4 15
L. H. Major & J. Soldaini, Ltd.	"	"	12, '15	Ottawa.	"	"	"	24	"	92	1 80
Wine & Spirit Vaults Co.	"	"	12, '15	Winnipeg	"	"	"	24	"	92	1 20
Victoria Vancouver Wine Imp't Co.	"	"	12, '15	Victoria	"	"	"	24	"	92	96 00
Manoshine Club	"	"	20, '15	Montreal.	"	"	"	24	"	92	0 05
L. Chapel Fils & Cie., Ltd.	Sept.	10,	15	"	"	"	"	24	"	92	425 85
Stanford Park Wine Co.	Oct.	21,	15	St. Catherine	"	"	"	24	"	92	39 20
J. Pepin	"	"	22, '15	Montreal	"	"	"	24	"	92	2 50
Wm. Bishop	"	"	21, 15	Port Arthur	"	"	"	24	"	92	44 20
Lyall H. Rose & Co.	"	"	21, 15	Victoria.	"	"	"	24	"	92	17 10
Kelly Glassey, Ltd.	"	"	21, 15	Halifax.	"	"	"	24	"	92	16 80
W. J. Sharpless	"	"	21, 15	Winnipeg	"	"	"	24	"	92	14 60
Jas. Hennigan	"	"	21, 15	Hamilton	"	"	"	24	"	92	8 30
Schierk Wine & Spirit Co.	"	"	21, 15	Winnipeg	"	"	"	24	"	92	8 00
Hudson's Bay Co.	"	"	21, 15	"	"	"	"	24	"	92	7 45
Pelissey & Co.	"	"	21, '15	"	"	"	"	24	"	92	37 30
Hudson's Bay Co.	"	"	21, 15	Victoria	"	"	"	24	"	92	17 20
J. D. McKenzie	"	"	21, 15	Brantford	"	"	"	24	"	92	56 00
North West Supply Co.	"	"	21, '15	Calgary	"	"	"	24	"	92	7 60
F. J. Walsh	"	"	21, '15	Halifax.	"	"	"	24	"	92	7 90
Dominion Liquor Store	"	"	21, '15	Peterboro	"	"	"	24	"	92	1 80
Mannix & Robinson	"	"	21, 15	Moose Jaw	"	"	"	24	"	92	13 05
A. W. Shields	"	"	21, '15	"	"	"	"	24	"	92	11 00
Dupuis Frères Liquor Co., Ltd.	"	"	20, '15	"	"	"	"	24	"	92	33 10
E. G. D. Frigault	"	"	21, '15	"	"	"	"	24	"	92	2 10
J. Mayling	"	"	21, '15	"	"	"	"	24	"	92	19 35
Geary & Co.	"	"	21, '15	"	"	"	"	24	"	92	82 00
Clayton Thomas	"	"	21 '15	"	"	"	"	24	"	92	3 00
Western Commercial Co., Ltd.	"	"	21, 15	"	"	"	"	24	"	92	139 35
S. Riley	"	"	21, '15	"	"	"	"	24	"	92	5 10
A. Leslie	"	"	21, 15	"	"	"	"	24	"	92	10 00
N. Hallal	"	"	20 '15	"	"	"	"	24	"	92	11 60
Indianapolis Hotel	"	"	21, 15	"	"	"	"	24	"	92	212 45

EXCISE—*Continued.*

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
					$ cts.	$ cts.
War Tax—*Con.*	Chas. E. White	Oct. 21, '15	Moose-Jaw	Revised Statutes, Cap. 24, Sec. 92	11 20	
	J. H. Abish	" 21, '15	"	" " 24 " 92	2 05	
	Bertin & Webster	" 21, '15	"	" " 24 " 92	57 00	
	Braithwaite & Steele	" 21, '15	"	" " 24 " 92	1 20	
	J. Maguire & Sons	" 21, '15	"	" " 24 " 92	6 25	
	P. H. Green	" 21, '15	"	" " 24 " 92	2 40	
	Sutherland & Waite	" 21, '15	"	" " 24 " 92	0 40	
	W. Rowsom	" 21, '15	"	" " 24 " 92	6 60	
	Anglo Canadian Hoters, Ltd	" 21, '15	"	" " 24 " 92	81 95	
	G. H. Kingsley	" 21, '15	"	" " 24 " 92	4 90	
	Dangerfield & Sons	" 21, '15	"	" " 24 " 92	33 05	
	J. Hoheisel	" 21, '15	"	" " 24 " 92	5 15	
	W. G. Pearce	" 27, '15	"	" " 24 " 92	25 00	
	Corporal Howard	Nov. 19, '15	"	" " 24 " 92	25 00	
	The Stamford Park Wine Co., Ltd	Dec. 6, '15	St. Catharines	" " 24 " 92	341 00	
	R. Watson	" 6, '15	Brantford	" " 24 " 92	18 00	
	Chas. Caulson	" 6, '15	"	" " 24 " 92	27 40	
	E. C. Andrick	" 6, '15	"	" " 24 " 92	14 90	
	Jas. McPharland	" 6, '15	Kingston	" " 24 " 92	17 60	
	John F. Mallon	" 6, '15	Toronto	" " 24 " 92	10 20	
	J. B. Milligan	" 6, '15	"	" " 24 " 92	7 60	
	J. M. Givin, Ltd	" 6, '15	"	" " 24 " 92	8 20	
	Kelly & Glassey	Dec. 6 '15	Halifax	" " 24 " 92	5 60	
	Quality Liquor Store	" 6 '15	Winnipeg	" " 24 " 92	8 20	
	Pereles & Genask	" 6 '15	"	" " 24 " 92	26 90	
	Belivean & Co	" 6 '15	"	" " 24 " 92	15 10	
	Selkirk Wine & Spirit Co	" 6 '15	"	" " 24 " 92	8 00	
	Belliveau & Coy	" 6 '15	"	" " 24 " 92	21 15	
	Hudson's Bay Co	" 6 '15	Victoria	" " 24 " 92	3 50	
	W. Beatty	" 6 '15	MooseJaw	" " 24 " 92	2 80	
	Sam Bakofsky	" 6 '15	"	" " 24 " 92	2 65	
	Hotel Kennedy	" 6 '15	"	" " 24 " 92	15 55	
	H. Bronfman	" 6 '15	"	" " 24 " 92	15 90	
	The Avenue Hotel	" 6 '15	"	" " 24 " 92	7 95	
	J. L. Lamant	" 6 '15	"	" " 24 " 92	1 00	

| | | |

No. 15.—Returns of Revenue—*Concluded.*

EXCISE—*Concluded.*

Articles.	To whom paid.	Date.	Division.	Under what Authority Refunded.	Amounts.	Totals.
					$ cts.	$ cts.
War Tax—*Con.*	Comeau & Sheeham	April 13 '16	St. John	Revised Statutes, Cap. 24 Sec. 92	87 20	
	White Star Dominion Line	" 13 '16	Montreal	" " 24 " 92	5 00	
						11,761 39
W. & M. Inspection Fees	J. W. Costello	May 25 '16	Calgary	" " 24 " 92	7 00	7 00
Gas	H. Fraser for T. Rork	Nov. 22 '16	Peterborough	" " 24 " 92	3 00	3 00
						235,317 26

RECAPITULATION.

EXCISE REFUNDS.

Spirits	$ 38,533 81	
Malts	179,798 90	
Tobacco	3,097 07	
Cigars	107 99	
Officer's Salary	1,450 00	
Sundries	558 10	
War Tax		$ 223,545 87
W. & M.		11,761 39
Gas		7 00
		3 00
Grand Total		$ 235,317 26

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

Dr. — No. 16.—DEPARTMENTAL EXPENDITURES FOR 1915-1916. — Cr.

Due by sundry persons, April 1, 1915.	Disbursed by the Receiver General.	Deductions for Superannuations.	Deductions for Insurance.	Deductions for Retirement.	Totals.		Salaries.	Contingencies.	Due by sundry persons, March 31, 1916.	Totals.
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.
	7,000 00				7,000 00	Minister of Inland Revenue	7,000 00			7,000 00
	117,360 17	491 41	704 49	4,370 21	123,404 28	Departmental officers	123,404 28			123,404 28
	458 73				458 73	Subscription to newspapers		438 73		438 73
	4,037 14				4,037 14	Extra clerks		4,037 14		4,037 14
	429 88				429 88	Telegraph companies		429 88		429 88
	995 80				995 80	Books and Parliamentary publications		995 80		995 80
	3,574 03				3,574 03	Stationery		3,574 03		3,574 03
	4,471 21				4,471 21	Printing		4,471 21		4,471 21
	5,850 26				5,850 26	Sundry persons		5,850 26		5,850 26
	16 66				16 66	Balance due			16 66	16 66
	144,360 22	491 41	704 49	4,370 21	$ 150,217 99	Totals	$ 130,404 28	$ 19,797 05	$16 66	$ 150,217 99

INLAND REVENUE DEPARTMENT.
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

WEIGHTS AND MEASURES, GAS, ELECTRIC LIGHT AND LAW STAMPS.

No. 17.—STATEMENT showing amount of Revenue accrued during the year ended March 31, 1916.

DR.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	Law Stamps.			Totals.
				Supreme Court.	Exchequer Court.	Territorial Court.	
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
The amount of stamps in the hands of distributors, April 1, 1915.....	157,449 40	77,188 00	126,739 10	53 05	88 00	7,008 20	368,525 75
To stamps issued by the Inland Revenue Department during the year ended March 31, 1916..	107,125 00	45,885 00	53,710 00	2,900 00	6,197 75	2,000 00	217,817 75
Totals	264,574 40	123,073 00	180,449 10	2,953 05	6,285 75	9,008 20	586,343 50

CR.

By amount of stamps destroyed and returned by distributors.....	104 55	4,203 55	3 00				4,311 10
By amount of stamps remaining in the hands of distributors, March 31, 1916	153,739 05	72,834 65	110,394 35	149 05	105 00	6,472 80	343,694 90
By balance being the revenue during the year ended March 31, 1916	110,730 80	46,034 80	70,051 75	2,804 00	6,180 75	2,535 40	238,337 50
Totals	264,574 40	123,073 00	180,449 10	2,953 05	6,285 75	9,008 20	586,343 50

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

WEIGHTS AND MEASURES, 1915-16.

No. 18 (A).—Inspection Divisions in Account with Revenue.

Dr. Cr.

Balances due by Inspectors, April 1, 1915		Stamps issued to Inspectors.	Other Receipts.	Stamps and Penalties.	Totals.	Divisions.	Returned Damaged Stamps.	Deposited to Credit of Receiver General.	Balances due by Inspectors, March 31, 1916.		Totals.
Stamps on hand.	Cash on hand.								Stamps on hand.	Cash on hand.	
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
[illegible]		[illegible]	16 00	5 00	11,198 85	Belleville		3,398 80	7,799 25	0 80	11,198 85
[illegible]	100 10	16,[illegible]			17,035 50	Hamilton		10,642 30	6,393 20		17,035 50
1,007 65		2,800 00		2 00	3,904 65	Kingston		3,489 45	414 60		3,904 65
[illegible]		[illegible]			18,256 75	London		9,777 45	8,479 30		18,256 75
[illegible]		7,[illegible]		15 00	14,564 30	Ottawa	33 30	7,600 15	6,930 85		14,564 30
[illegible]		16,500 00		[illegible]	17,323 15	Toronto		11,866 00	5,457 15		17,323 15
[illegible]	100 10	47,115 00	18 00	102 00	82,282 60	*Ontario*	33 30	46,774 15	35,474 35	0 80	82,282 60
[illegible]		1,200 00	2 10		70,430 10	Montreal		12,922 95	57,506 15	1 00	70,430 10
2,[illegible]		5,[illegible]		5 00	9,829 70	Quebec	0 15	5,608 65	4,220 90		9,829 70
4,[illegible]		7,650 00			12,420 50	Sherbrooke		5,678 30	6,742 20		12,420 50
[illegible]		[illegible]			4,531 90	St. Hyacinthe		1,697 60	2,834 30		4,531 90
[illegible]		1,[illegible]			1,958 20	Three Rivers		2,599 95	2,358 25		1,958 20
[illegible]		[illegible]	2 10	5 00	102,170 40	*Quebec*	0 15	28,507 45	73,661 80	1 00	102,170 40
[illegible]		2,[illegible]			2,913 70	*St. John, N.B.*		2,319 15	594 55		2,913 70
2,[illegible]	36 00	[illegible]			3,828 70	Halifax		1,189 35	2,603 35	36 00	3,828 70
1,[illegible]		1,[illegible]	4 [illegible]		4,427 65	Pictou		1,719 30	2,707 85	0 50	4,427 65
[illegible]	36 00	1,[illegible]	[illegible]		8,256 35	*Nova Scotia*		3,908 65	5,311 20	36 50	8,256 35
[illegible]		[illegible]			1,248 30	*Charlottetown, P.E.I.*		343 30	902 50	2 50	1,248 30
[illegible]		1,[illegible]			15,971 70	*Winnipeg, Man.*	0 45	9,640 55	6,330 70		15,971 70

WEIGHTS AND MEASURES, 1915-16.

No. 18 (A.)—Inspection Divisions in Account with Revenue.

Dr. | Cr.

Balances due by Inspectors, April 1, 1914.		Stamps issued to Inspectors.	Other Receipts.	Seizures and Penalties.	Totals.	Divisions.	Damaged Stamps.	Deposited to Credit of Receiver General.	Balance Due by Inspectors, March 31, 1916.		Totals.
Stamps on hand.	Cash on hand.								Stamps on hand.	Cash on hand.	
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
		8,940 00			8,940 00	Regina		1,845 55	7,094 45		8,940 00
7,756 25		9,595 00	2 15		17,353 40	Saskatoon	64 90	9,543 85	7,744 65		17,353 40
7,756 25		18,535 00	2 15		26,293 40	*Saskatchewan*	64 90	11,389 40	14,839 10		26,293 40
5,286 20		7,950 00		98 60	13,334 80	*Calgary, Alta.*	4 60	5,875 50	7,454 30		13,334 80
2,156 85		1,585 00			3,741 85	Nelson	1 15	1,043 30	2,697 40		3,741 85
3,963 40		2,875 00			7,838 40	Vancouver		2,185 45	4,652 95		6,838 40
6,120 25		4,460 00			10,580 25	*British Columbia*	1 15	3,228 75	7,350 35		10,580 25
1,902 75					1,902 75	*Dawson, Yukon*		82 55	1,820 20		1,902 75
157,449 40	144 10	107,125 00	30 15	205 60	264,954 25	Total	104 55	111,069 85	153,739 05	40 80	264,954 25
					1,170 26	Milk test glassware		1,170 26			1,170 26
					266,124 51			112,240 11			266,124 51
					7 00	Less Refunds as per Statement No. 15		7 00			7 00
					266,117 51	Grand total	104 55	112,233 11	153,739 05	40 80	266,117 51

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

SESSIONAL PAPER No. 12

WEIGHTS AND MEASURES, 1915-16.

No. 18 (B).—Deputy Inspectors of Old Divisions in Account with Revenue.

Dr. Cr.

Balances due April 1, 1915. — Cash on hand.	Totals.	Divisions.	Balances due March 31, 1916. — Cash on hand.	Totals.
$ cts.	$ cts.		$ cts.	$ cts.
87 10	87 10	.....Essex, Ont.....	87 10	87 10
5 62	5 62	.....Hull, Que....	5 62	5 62
92 72	92 72		92 72	92 72

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

WEIGHTS AND MEASURES, 1915-1916.

DR. No. 19 (A).—Inspection Divisions in Account with Expenditures. CR.

Balances due by Inspectors April 1, 1915.	Amounts received from Department to meet expenditures.	Deductions from Salaries for			Totals.	Divisions.	Expenditures authorized by the Department.					Balances due by Inspectors, Mar. 31, 1916.	Totals.
		Superannuation.	Insurance.	Guarantee.			Salaries.	Special Assistance	Rent.	Travelling Expenses.	Sundries.		
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
.....	5,553 86	.....	.....	9 00	5,562 86	Belleville	3,499 68	78 00	622 00	1,114 32	248 86	.....	5,562 86
.....	10,411 38	.....	.....	16 20	10,427 58	Hamilton	8,099 52	.....	.....	2,144 23	183 83	....	10,427 58
.....	4,454 69	.....	.....	7 20	4,461 89	Kingston	2,699 88	675 20	.....	1,026 16	60 65	.....	4,461 89
.....	9,863 05	.....	.....	11 32	9,874 37	London	5,455 21	878 03	144 00	3,174 83	222 30	...	9,874 37
.....	15,774 84	33 00	.....	14 45	15,822 29	Ottawa	6,580 78	7,393 46	.....	1,723 36	124 69	..	15,822 29
.....	10,581 05	24 00	.....	14 10	10,619 15	Toronto	7,749 81	949 95	.....	1,831 22	88 17	.....	10,619 15
.....	56,638 87	57 00	.....	72 27	56,768 14	*Ontario*	34,084 88	9,974 64	766 00	11,014 12	928 50	.....	56,768 14
.....	19,810 03	6 99	.....	22 45	19,839 47	Montreal	12,543 76	3,600 96	975 01	2,473 91	245 83	....	19,839 47
.....	15,837 13	38 40	87 60	20 25	15,983 38	Quebec	5,374 80	3,857 34	400 00	3,179 85	171 39	...	15,983 38
.....	5,711 56	.....	45 15	5 70	5,762 41	Sherbrooke	2,299 86	1,999 86	375 00	1,006 39	81 30	.....	5,762 41
.....	5,001 80	.....	.....	6 60	5,008 40	St. Hyacinthe	2,569 96	1,665 67	.....	729 67	43 10	.....	5,008 40
.....	5,764 32	.....	66 90	6 09	5,836 32	Three Rivers	2,249 88	1,999 80	.....	1,475 56	111 08	....	5,836 32
.....	52,124 84	45 39	198 75	61 00	52,429 98	*Quebec*	23,038 26	13,123 63	1,750 01	8,865 38	652 70	.....	52,429 98
.....	5,276 20	.....	.....	10 80	5,287 00	*St. John, N.B.*	4,749 84	32 00	.....	410 66	94 50	.....	5,287 00
.....	4,301 39	.....	.....	5 70	4,307 09	Halifax	1,830 03	1,259 92	507 36	587 47	122 31	...	4,307 09
.....	3,943 14	27 96	.....	7 20	3,978 30	Pictou	3,199 80	48 60	.....	651 60	78 90	....	3,978 30
.....	8,244 53	27 96	.....	12 90	8,285 39	*Nova Scotia*	5,029 83	1,307 92	507 36	1,239 07	201 21	..	8,285 39
.....	2,206 99	.....	.....	5 40	2,212 39	*Charlottetown, P.E.I.*	1,949 88	79 35	.....	167 43	15 73	...	2,212 39
.....	12,029 53	.....	.....	13 87	12,043 40	*Winnipeg, Man.*	6,576 46	924 93	866 64	3,358 65	316 72	.....	12,043 40
.....	7,908 33	31 92	.....	9 60	7,949 85	*Calgary, Alberta*	4,599 96	18 00	240 00	2,834 07	257 82	.....	7,949 85
.....	3,444 06	.....	.....	2 56	3,416 62	Regina	1,283 36	1,005 10	.....	819 81	308 41	....	3,416 62
3 70	12,752 24	.....	.....	7 80	12,763 74	Saskatoon	3,966 56	3,388 78	180 00	5,032 11	192 56	3 70	12,763 74

					Saskatchewan	5,249 86	4,393 88	180 00	5,851 95	500 97	3 70	16,180 36
					Nelson	1,249 92	825 00	180 00	1,814 22	111 05	....	4,180 19
					Vancouver	2,399 88	40 00	....	244 15	444 18	....	3,128 21
					British Columbia	3,649 80	865 00	180 00	2,058 37	555 23	....	7,308 40
					Dawson	999 96	....	....	....	39 64	....	1,039 60
					Chief Inspector	....	....	....	....	97 48	....	97 48
					Inspector of Elevator Scales	1,500 00	....	....	447 95	177 59	....	2,125 54
						96,428 73	30,719 35	4,490 01	36,247 65	3,838 09	3 70	171,727 53
					General Contingencies	....	....	....	....	2,416 79	....	2,416 79
					Printing	....	....	....	....	2,557 64	....	2,557 64
					Stationery	....	....	....	....	485 59	....	485 59
					Provisional Allowance	....	....	....	....	3,493 91	....	3,493 91
					International Bureau W. & Measures	....	....	....	....	436 10	....	436 10
					Grand Totals	96,428 73	30,719 35	4,490 01	36,247 65	13,228 12	3 70	181,117 56

INLAND REVENUE DEPARTMENT.
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

WEIGHTS AND MEASURES, 1915-16.

Dr. No. 19 (B).—Old Inspection Divisions in Account with Expenditures. Cr.

Balances due by sundry persons, April 1, 1915.	Totals.	Divisions.	Balances due by sundry persons, March 31, 1916.	Totals.
$ cts.	$ cts.		$ cts.	$ cts.
39 56	39 56	Essex	39 56	39 56
33 53	33 53	Waterloo	33 53	33 53
73 09	73 09	*Ontario*	73 09	73 09
0 33	0 33	Drummond	0 33	0 33
41 45	41 45	Laval	41 45	41 45
26 88	26 88	Montmorency	26 88	26 88
27 51	27 51	Richelieu	27 51	27 51
96 17	96 17	*Quebec*	96 17	96 17
24 00	24 00	Lunenburg; Nova Scotia	24 00	24 00
193 26	193 26	Totals	193 26	193 26

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

SESSIONAL PAPER No. 12

GAS INSPECTION, 1915--16.

No. 20.—Inspection Districts in Account with Revenue.

Dr. Cr.

Balances due by Inspectors April 1, 1915. — Stamps on Hand.	Stamps issued to Inspectors	Totals.	Districts.	Returned Damaged Stamps.	Deposited to Credit of Receiver General.	Balances due by Inspectors Mar. 31, 1916 — Stamps on Hand.	Totals.
$ cts.	$ cts	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.
3,311 65	600 00	3,911 65	Belleville	99 00	1,612 00	2,200 65	3,911 65
3,516 20	6,600 00	10,116 20	Hamilton	298 50	6,895 45	2,922 25	10,116 20
7,072 50	4,800 00	11,872 50	London	540 00	7,546 15	3,786 35	11,872 50
2,712 35	4,625 00	7,337 35	Ottawa		2,635 65	4,701 70	7,337 35
3,947 50	15,225 00	19,172 50	Toronto	537 00	11,347 90	7,287 60	19,172 50
20,560 20	31,850 00	52,410 20	*Ontario*	1,465 50	30,037 15	20,907 55	52,410 20
3,122 00	6,200 00	9,322 00	Montreal		7,470 45	1,851 55	9,322 00
2,050 90	300 00	2,350 90	Quebec	138 50	870 30	1,344 10	2,350 90
820 80		820 80	Sherbrooke	24 00	186 10	610 70	820 80
652 00		652 00	St. Hyacinthe	122 55	110 00	418 85	652 00
6,645 70	6,500 00	13,145 70	*Quebec*	283 05	8,637 45	4,225 20	13,145 70
1,655 80	500 00	2,155 80	St. John, N.B.	57 00	614 90	1,483 90	2,155 80
804 60	85 00	889 60	Halifax, N.S.		560 75	328 85	889 60
1,363 65		1,363 65	Charlottetown, P.E.I.	70 00	75 10	1,218 55	1,363 65
34,131 05	1,200 00	35,631 05	*Winnipeg, Man.*	211 50	2,567 45	32,852 10	35,631 05
7,005 20	1,300 00	8,305 20	Calgary	160 50	1,178 80	7,025 90	8,365 20
2,015 50		2,015 50	Edmonton	2,015 50			2,015 50
9,020 70	1,300 00	10,320 70	*Alberta*	2,116 00	1,178 80	7,025 90	10,320 70
1,798 40	3,700 00	5,498 40	Vancouver		1,894 75	3,603 65	5,498 40
907 90	750 00	1,657 90	Victoria		358 40	1,299 50	1,657 90
2,706 30	4,450 00	7,156 30	*British Columbia*		2,253 15	4,903 15	7,156 30
77,188 00	15,885 00	123,073 00	Totals	4,295 55	43,031 80	72,854 65	123,073 00
		3 00	Less refunds		3 00		3 00
		123,073 00	Grand Totals	4,295 55	43,031 80	72,854 65	123,050 00

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

DR. No. 21.—INSPECTION DISTRICTS IN

Balance due by Inspectors, April 1, 1915.	Amounts received from Department to meet expenditures.	Deductions from Salaries for			Totals.	Districts.
		Superannuation.	Retirement.	Guarantee.		
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
	724 93	1 92		1 80	728 65	..Belleville.
	5,773 48			10 80	5,784 28	..Hamilton
	6,249 02			15 15	6,264 17	..London.
	8,107 33			10 26	8,117 59	..Ottawa.
	12,480 00	7 92	90 00	25 05	12,602 97	..Toronto
	33,334 76	9 84	90 00	63 06	33,497 66	....*Ontario*
	8,516 95			14 76	8,531 71	..Montreal.
	496 32			3 60	499 92	.Quebec.
	490 56	3 96		5 40	499 92	..Sherbrooke.
	9,503 83	3 96		23 76	9,531 55	....*Quebec*
	98 16			1 80	99 96	..Fredericton
	2,226 45			4 65	2,231 10	..St. John.
	2,324 61			6 45	2,331 06	....*New Brunswick*
	2,898 12	1 92		7 20	2,907 24	..Halifax.
12 88					12 88	..Pictou.
12 88	2,898 12	1 92		7 20	2,920 12	... *Nova Scotia*
	496 32			3 60	499 92	....*Charlottetown, P.E.I.*
	6,892 61			12 60	6,905 21	....*Winnipeg, Man.*
	332 13				332 13	....*Calgary, Alberta*
	27 00				27 00	..Vancouver.
	1,504 78			5 40	1,510 18	..Victoria
	1,531 78			5 40	1,537 18	....*British Columbia*
	430 06				430 06	..Insp. of Eastern Dom.
	735 54				735 54	" Western "
12 88	58,479 76	15 72	90 00	122 07	58,720 43	
200 00	1,991 09				2,191 09	..General Contingencies.
	4,458 04				4,458 04	..Printing.
	1,098 90				1,098 90	..Stationery
212 88	66,027 79	15 72	90 00	122 07	66,468 46	...Grand Total

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

INSPECTION, 1915-16

Account with Expenditures. Cr.

Expenditures authorized by the Department.					Balances due by Inspectors, March 31, 1916.	Totals.
Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
99 96	81 00	200 00	272 25	75 44		728 65
3,949 92	958 00	120 06	570 15	186 21		5,784 28
5,493 68	84 00		557 55	128 94		6,264 17
4,599 72	3,033 02	429 90		54 95		8,117 59
11,724 48	180 00	165 00	269 80	263 69		12,602 97
25,867 76	4,336 02	914 96	1,669 75	709 23		[illegible]
7,899 84	66 00	400 00	58 20	107 67		8,531 71
499 92						[illegible]
499 92						[illegible]
8,899 68	66 00	400 00	58 20	107 67		9,531 55
99 96						99 96
1,988 60	20 00		179 40	43 10		2,231 10
2,088 56	20 00		179 40	43 10		2,331 06
2,399 88		507 36				[illegible]
					12 88	12 88
2,399 88		507 36			12 88	[illegible]
499 92						[illegible]
6,749 88				156 83		[illegible]
	61 32		153 65	117 16		[illegible]
				27 00		27 00
1,499 88			10 30			1,510 18
1,499 88			10 30	27 00		1,537 18
			497 30	22 76		[illegible]
	166 66		486 30	83 58		[illegible]
48,005 56	4,650 00	1,822 26	2,963 90	[illegible]	12 88	[illegible]
				1,991 09	200 00	[illegible]
				1,158 04		[illegible]
				1,095 90		[illegible]
48,005 56	4,650 00	1,822 26	2,963 90	8,845 86	212 88	[illegible]

J. U. VINCENT,
Deputy Minister.

ELECTRIC LIGHT INSPECTION 1915-1916.

No. 22.—Inspection Districts in Account with Revenue.

Dr. Cr.

Balances due by Inspectors April 1, 1915 — Stamps on Hand.	Stamps issued to Inspectors	Totals.	Districts.	Returned Damaged Stamps.	Deposited to Credit of Receiver General.	Balances due by Inspector Mar. 31. 1916 — Stamps on hand.	Totals.
$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.
6,018 40	1,800 00	7,818 40	Belleville		2,186 30	5,632 05	7,818 40
1,770 70	300 00	2,070 70	Fort William		518 35	1,552 35	2,070 70
2,686 05	4,450 00	7,136 05	Hamilton		5,476 95	1,659 10	7,136 05
6,004 70	4;700 00	10,704 70	London		6,715 35	3,989 35	10,704 70
2,082 30	6,75o 00	8,832 30	Ottawa		4,771 95	4,060 35	8,832 30
	3,280 00	3,280 00	Sudbury		565 95	2,714 05	3,280 00
7,064 80	8.930 00	15,994 80	Toronto		12,448 30	3.546 50	15,994 80
25,626 95	30,210 00	55,836 95	*Ontario*		32,683 20	23,153 75	55,836 95
11,367 40	7,950 00	19,317 40	Montreal		11,219 20	8,998 20	19,317 40
1,100 45	1,950 00	3,050 45	Quebec		1,907 65	1.142 80	3,050 45
1,568 95		1,568 95	Sherbrooke		832 50	736 45	1,568 95
1,570 15	400 00	1,970 15	St. Hyacinthe	3 00	900 60	1,066 55	1,970 15
651 70	1,100 00	1,751 70	Three Rivers		956 00	795 70	1,751 70
16,258 65	11,400 00	27,658 65	*Quebec*	3 00	15,815 95	11,839 70	27,658 65
760 70	1,940 00	2,700 70	*St. John, N. B.*		1,582 65	1,118 05	2,700 70
1,811 25	2,050 00	3,861 25	*Halifax, N. S.*		2,224 60	1,636 65	3,861 25
1,897 05		1,897 05	*Charlottetown, P.E.I.*		165 30	1,731 75	1,897 05
49,869 60		49,869 60	*Winnipeg, Man*		3,952 70	45,916 90	49,869 60
6,916 75		6,916 75	*Regina, Sask*		2,304 70	4,612 05	6,916 75
8,940 50	550 00	9,490 50	Calgary		2,129 70	7,360 80	9,490 50
5,970 80		5,970 90	Edmonton		890 40	5,080 50	5,970 90
14.911 40	550 00	15,461 40	*Alberta*		3,020 10	12,441 30	15,461 40
4,698 20	6,000 00	10,698 20	Vancouver		6,948 95	3,749 25	10,698 20
2,638 55	1,560 00	4,198 55	Victoria		1,353 60	2,844 95	4.198 55
7,336 75	7,560 00	14,896 75	*British Columbia*		8,302 55	6,594 20	14,896 75
1,350 00		1,350 00	*Dawson*			1,350 00	1,350 00
126,739 10	53,710 00	180,449 10	Totals	3 00	70,051 75	110,394 35	180,449 10
		400 00	Export of Electric Power Licenses.		400 00		400 00
		110 50	Electrical Standard—Laboratory Fees.		110 50		110 50
		180,959 10	Grand Totals	3 00	70,562 25	110,394 35	180,959 60

Inland Revenue Department,
Ottawa, July 1, 1916

J. U. VINCENT,
Deputy Minister.

ELECTRIC LIGHT INSPECTION, 1915-1916.

No. 23.—Account with Expenditures.

Dr. | Cr.

Amount Required to complete Expenditure	Deduction from salaries for: Extra work	Deduction from salaries for: Vacancies	Totals	Districts	Expenditure authorized by the Department. Salaries.	Special Assistance	Rent.	Travelling Expenses.	Sundries.	Balance due by Inspectors, March 31, 1916.	Totals.
$ cts.	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
[illegible]		[illegible]	2,346 73	[illegible]							2,346 73
		[illegible]	1,680 19	Fort William	1,580 45	36 00		365 40	14 82		1,680 19
			[illegible]	Hamilton	1,399 92	20 00		183 35	77 42		539 80
			541 35	London		75 00		539 80			754 55
			554 90	Ottawa				553 85	125 70		554 90
		[illegible]	734 69	Sudbury				554 90			734 69
			897 64	Toronto	586 09			307 80	40 80		897 64
			1,425 00	[illegible]	1,425 00			845 75	51 89		1,425 00
[illegible]		[illegible]	[illegible]	[illegible]							
[illegible]			8,934 00		5,141 46	131 00		3,350 85	310 69		8,934 00
[illegible]			1,950 72	Montreal		1,766 02		148 95	35 75		1,950 72
[illegible]			3,356 99	Quebec		2,276 63	600 00	214 80	265 56		3,356 99
[illegible]			184 11	Sherbrooke				175 61	8 50		184 11
[illegible]		[illegible]	829 05	St. Hyacinthe	500 00			276 05	3 00		829 05
[illegible]			884 67	Three Rivers	329 92		195 00	173 95	15 80		884 67
7,205 54		9 00	7,205 54		1,049 92	1,042 65	795 00	989 36	328 61		7,205 54
303 61			303 61	St. John, N.B.		12 00		265 12	26 49		303 61
1,365 27			1,365 27	Moncton, N.B.		60 00		1,033 50	271 77		1,365 27
124 77			124 77	Chatham, N.B.		60 00		41 95	22 82		124 77
1,577 66			1,577 66	Winnipeg, Man.			600 00	201 70	775 96		1,577 66
2,681 09		1 50	2,682 59	Calgary	2,300 00	31 00		351 45	98 64		2,681 09
1,719 41		0 50	1,719 41	Edmonton	1,300 00			313 65	106 80		1,719 41
4,400 50		0 50	4,400 50	Victoria	3,499 36	21 00		675 10	204 44		4,400 50

ELECTRIC LIGHT INSPECTION, 1915-1916.

No. 23.—Account with Expenditures.

Dr. Cr.

Amount received from Department to meet Expenditure	Deduction from salaries for		Totals.	Districts.	Expenditure authorized by the Department.					Balance due by Inspectors, March 31, 1916.	Totals.
	Retirement.	Guarantee.			Salaries.	Special Assistance	Rent.	Travelling Expenses.	Sundries.		
$ cts.	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
4,357 31		5 40	4,362 71	*Regina, Sask*	2,499 96			1,680 00	182 75		4,362 71
8,041 02	9 96	14 40	8,065 38	Vancouver	6,599 76	900 00		309 53	256 09		8,065 38
255 58			255 58	Victoria		48 00		123 50	84 08		255 58
8,296 60	9 96	14 40	8,320 96	*British Columbia*	6,599 76	948 00		433 03	340 17		8,320 96
496 32		3 60	499 92	*Dawson*	499 92						499 92
376 02			376 02	Chief Electrical Engineer				4 00	372 02		376 02
90 25			90 25	Inspector of Eastern Dominion				82 55	5 00	2 70	97 25
3,932 37		3 60	3,935 97	Inspector of Western Dominion	2,599 92	833 30		41 25	461 50		3,935 97
41,428 33	9 96	58 89	41,497 18	Totals for Districts, etc	21,890 90	6,107 95	1,395 00	8,798 41	3,302 22	2 70	41,497 18
13,512 29			13,512 29	General contingencies					13,512 29		13,512 29
98 75			98 75	Printing					98 75		98 75
141 40			141 40	Stationery					141 40		141 40
400 00			400 00	International Electro technical Commission					400 00		400 00
2,152 35			2,152 35	Provincial Allowance					2,152 35		2,152 35
44 10			44 10	Export of Electric Power					44 10		44 10
57,777 22	9 96	58 89	57,846 07	Grand Total	21,890 90	6,107 95	1,395 00	8,798 41	19,651 11	2 70	57,846 07

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

SESSIONAL PAPER No. 12

No. 24.—STATEMENT showing the Amounts voted and the Expenditures for each service for the year ended March 31, 1916.

Services.	Grants.	Expenditures.	Over Expenditures.	Under Expenditures.
	$ cts.	$ cts.	$ cts.	$ cts.
Minister's salaries	7,000 00	7,000 00		
Departmental salaries	144,312 50	123,404 28		20,908 22
" contingencies	20,000 00	19,797 05		202 95
Excise salaries	570,825 00	491,336 90		79,488 10
" contingencies	130,000 00	130,171 43	171 43	
War Tax contingencies	175,000 00	47,484 76		127,515 24
Special War Act	6,723 40	6,723 40		
Duty pay at large distilleries and other factories	15,000 00	13,881 16		1,118 84
" other than special survey	1,500 00	1,400 00		100 00
Preventive service salaries and contingencies	19,000 00	17,243 23		1,756 77
Tobacco stamps	130,000 00	83,512 95		46,487 05
Excise commission to customs officers	5,000 00	3,140 89		1,859 11
Tobacco stamps Commission	100 00			100 00
Provisional allowance, Excise	11,000 00	10,042 04		957 96
" " Weights and Measures	4,000 00	3,493 91		506 09
" " Gas and Electric Light	4,000 00	2,152 35		1,847 65
Methylated Spirits contingencies	110,000 00	99,460 41		10,539 59
Minor expenditure	500 00	176 65		323 35
Weights and Measures, salaries	112,600 00	96,428 73		16,171 27
" " contingencies	101,000 00	80,755 12		20,244 88
Gas and Electric Light, salaries	88,150 00	69,896 46		18,253 54
" " contingencies	65,000 00	51,000 04		13,999 96
Adulteration of Food, salaries and contingencies	51,000 00	43,315 81		7,684 19
Export of Electric Power	1,000 00	44 10		955 90
International Bureau of Weights and Measures	800 00	436 10		363 90
International Electro-Technical Commission	400 00	400 00		
Proprietary or Patent Medicines	1,500 00	1,229 05		270 95
Total	1,775,410 90	1,404,082 82	171 43	371,049 51

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

DR. 25.—STATEMENT showing the transactions in connection with the manufacture of Methylated Spirits for the year ended March 31, 1916. CR.

	Amount.	Totals.
	$ cts.	$ cts.
To Stock on hand, March 31, 1915.		
Grain Alcohol 6,380·60 Proof gal. at 20 cents	1,276 12	
Wood Alcohol 709·01 Standard gal. at 71 cents	503 40	
Methylated Spirits 289·92 " " 50 "		
" " No. 1, 2, and No. 1 Benzine 5,059 gals. at 75 cents	144 96	
Barrels, 368 at $4; Drums, 55 at $10; Drums, 4 at $4	3,787 62	
	2,038 00	
		7,750 10
To Methylated Spirits sold and unpaid on March 31, 1915.		4,217 19
3410·59 Standard gal., at 53 cents	1,494 77	
428·41 " " 55 "	235 63	
42·46 " " 60 "	25 48	
719·71 " " 63 "	453 43	
775·03 " " 65 "	503 76	
359·84 " " 75 "	269 87	
Barrels, 228 at $4; Drums, 72 at $10	1,231 25	
To Disbursements for purchase of materials, etc., as per statement No. 2.		99,460 41
Alcohol 25,595·33 Proof gals., at 20 cents	7,119 07	
" 82,256·39 " " 30 "	24,676 89	
" 48,098·59 " " 40 "	19,239 43	
Barrels, 2,393 at $4	9,572 00	
Wood Naphtha 3,841·16 Proof gals. at 87½	$ 3,361 02	
Wood Naphtha 17,409·71 Proof gals. $1	$ 17,409 71	
	$ 20,770 73	
Less difference in freight $23 21		
" amount refunded on acc. of freight $863 60		
	886 81	
	20,683 92	
Demurrage on methylated spirits shipped	0 75	
Barrels, 553 at $4	2,212 00	

	Amount.	Totals.
	$ cts.	$ cts.
By Cash received on account of Methylated Spirits sold during the year ended March 31, 1916, as per details.		
Methylated Spirits. Standard gal.		
Proof gallons:—		
1 819·16 Standard gallons at 50 cents	909 49	
34,189·05 " " 73 "	24,958 80	
70,831·36 " " 75 "	53,117 32	
3,439·26 " " 83 "	2,854 57	
11,300·12 " " 85 "	9,605 00	
Barrels, 2,027 at $4; Drums, 429 at $10	12,398 00	
Cans, 2 at $4	8 60	
		103,851 27
Add amount sold 1914-15 and not paid:		
41·73 Standard gallons at 50 cents	20 86	
1,338·16 " 73 "	976 84	
1,175·07 " 75 "	881 28	
Barrels, 102 at $4; Drums, 16 at $10	568 00	
		2,446 98
Add returned barrels 2,542 at $4		10,168 00
" Alcohol		4 25
" Freight		0 96
		116,471 46
Deduct amount sold in 1915-16 and not paid:—		
1,072·76 Standard gallons at 83 cents	890 39	
3,462·74 " 85 "	2,892 33	
82·73 " 73 "	60 39	

[illegible] at 7 at 28c., 88 14 at 21c., 97 51 at 29c., 88 9 at 24c., 81 2 at 23½c., 46 9 at 28c., 47 5 at 21c., 46 1 at 32½c., 96 2 at 29½c. (less rejected 87 53		149 62				
		$2,644 68				
71 Barrels, 1,370 at $4; Drums, 308 at $10		10,348 66		Stock on hand March 31, 1916.		
" [illegible]	1,981 23			Grain Alcohol 6,740·26 Proof gal. at 40 cents...	2,696 10	
" Freight	3,493 50			Wood Alcohol 1,213·31 Std. gal. at 87½ cents...	1,061 65	
" [illegible]	1,150 89			Methylated Spirits, Special 212·34 Std. gals. at 50 cents	106 17	
" Freezing	11 39			Methylated Spirits, Special 662·99 Std. gals. at 85 cents	563 54	
" Storage	10 48			Barrels, 144 at $4; Drums, 2 at $10	596 00	
		5,723 19				5,023 46
		99,716 17				
Less package and freight		276 76				
		99,439 41				
Co-operage expenses as follows:—						
Salaries (paid from Civil Government Vote)		5,399 60		Grand Total		116,869 81
Salaries (paid from Civil Government Contingencies)		657 70		By Profit and Lost		1,930 39
Salary of J. B. Lavoie, replacing a French name		785 66				
Salary as labourer of J. B. Champagne		999 00				
			7,372 59			
			118,800 20			118,800 20
Methylated spirits manufactured during the year—249,025·45 gallons			118,800 20	Alcohol used in manufacture 161,044·11 Proof gal. Wood Naphtha used in manufacture 34,997 Proof gal.		118,800 20

INLAND REVENUE DEPARTMENT,
OTTAWA, JULY 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.

STATISTICS

APPENDIX A.—

No. 1.—RETURN of Manufactures for

Divisions.	Licenses.		Materials Taken for Use.				
			Grain.				
	No.	Fees.	Malt.	Indian Corn.	Rye.	Oats.	Wheat.
		$	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Belleville, Ont.	1	250	908,003	13,464,710	904,906		
Guelph "	1	250	61,920	900,535	234,665	6,880	
Hamilton "	1	250	50,960	1,019,200	87,360	7,280	
Perth "	3	625	5,845				
Prescott "	1	250	132,526	2,710,098	423,091	15,120	
Toronto "	2	500	340,891	4,996,800	822,259	86,750	
Windsor "	1	250	365,950	6,268,800	1,192,450	53,100	
Totals	10	2,375	1,866,095	29,360,143	3,664,731	169,130	
Joliette, Que.	1	250	2,920,800	2,668,968	3,168,602		
Montreal "	2	500					
St. Hyacinthe "	2	375	76,960	976,980	99,550		
Totals	5	1,125	2,997,760	3,645,948	3,268,152		
Vancouver, B.C.	1	250					
Grand Totals	16	3,750	4,863,855	33,006,091	6,932,883	169,130	

No. 2.—COMPARATIVE Statement of Manufactures for

1915.							
Ontario	10	2,500	3,950,309	56,682,138	10,972,897	574,059	4,620
Quebec	3	750	2,747,042	4,223,010	2,855,648		
British Columbia	1	250	63,991		30,890	8,015	1,176,350
Totals	14	3,500	6,761,342	60,905,148	13,859,435	582,074	1,180,970
1916.							
Ontario	10	2,375	1,866,095	29,360,143	3,664,731	169,130	
Quebec	5	1,125	2,997,760	3,645,948	3,268,152		
British Columbia	1	250					
Totals	16	3,750	4,863,855	33,006,091	6,932,883	169,130	

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

SPIRITS.

the Fiscal Year ended March 31, 1916.

Total Grain.	Molasses.	Used in Spirits Manufactured.		Proof Spirits Manufactured.	Duty Collected ex-manufactory, on Deficiencies and Assessments.		Total Duty Collected ex-manufactory, including License Fees.
		Grain.	Molasses.				
Lbs.	Lbs.	Lbs.	Lbs.	Galls.	Galls.	$ cts.	$ cts.
15,277,619	3,334,166	14,933,219	3,334,166	1,125,308·31			250 00
1,294,000		1,316,000		81,730·82	202·93	487 03	737 03
1,164,800		1,254,400		76,626·12	809·14	1,941 94	2,191 94
5,845		9,845		534·96	54·32	131 45	750 45
3,280,835		3,275,235		199,063·65			250 00
6,216,700		6,714,700		421,632·46	346·63	841 01	1,341 01
7,880,300		8,350,700		497,361·92	1,921·61	4,011 80	4,761 80
35,060,099	3,334,166	35,854,099	3,334,166	2,401,258·24	3,334·63	8,004 19	10,470 19
8,758,370	11,550,294	8,789,200	11,550,294	434,116·28			250 00
				550,221·21			500 00
1,153,490		1,170,290		64,415·82			375 00
9,911,860	11,550,294	9,959,490	11,550,294	1,048,753·31			1,125 00
					781 12	1,754 66	2,535 78
44,971,959	14,884,460	45,813,589	14,884,460	3,450,011·55	4,066 75	9,758 85	14,366 85

the Fiscal Years ended March 31, 1915 and 1916.

72,184,023	5,720,023	72,606,551	5,720,023	4,746,643 73	6,406·74	14,174 96	14,671 66
9,825,700	14,867,580	9,795,360	14,867,580	1,284,294 25			754 10
1,279,246		1,201,646		85,612 18			250 00
83,288,969	20,587,603	83,703,557	20,587,603	6,116,550 16	6,406·74	14,174 96	15,675 76
35,060,099	3,334,166	35,854,099	3,334,166	2,401,258 24	3,334 63	8,004 19	10,470 19
9,911,860	11,550,294	9,959,490	11,550,294	1,048,753 31			1,125 00
					781 12	1,754 66	2,535 78
44,971,959	14,884,460	45,813,589	14,884,460	3,450,011 55	4,066 75	9,758 85	14,366 85

J. U. VINCENT,
Deputy Minister

APPENDIX A.—

No. 3.—STATEMEMT showing the transactions in the Distilleries in the

Divisions.	In Process, including Deficiencies brought forward.	Manufactured, including Surpluses.	Returned to Distillery for Redistillation.	
			Duty Paid.	In Bond.
	Galls.	Galls.	Galls.	Galls.
Belleville, Ont.	53,329·31	1,125,308·31		8,957·84
Guelph "	20,948·20	81,730·82		143·26
Hamilton "	12,001·22	76,626·12		48,901·01
Perth "	256·36	534·96		
Prescott "	18,394·43	199,063 65		3,174·94
Toronto "	164,581·82	420.632·46	184 34	233,407·88
Windsor "	108,803·21	497,361·92		47,658·23
Totals	378,314 55	2,401.258·24	184 34	342,243·16
Joliette, Que.	16,246·80	434,116 28		12,306·08
Montreal "	24,672·94	550.221·21		79,790·81
St. Hyacinthe, Que.	23,990·70	64,415·82		414·26
Totals	64.910·44	1,048,753·31		92,511·15
Vancouver, B. C.	2,125·94			8,936 00
Grand Totals	445,350 93	3,450,011·55	184 34	443,690·31

INLAND REVENUE DEPARTMEMT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

SPIRITS—*Continued.*

Dominion of Canada, during the Fiscal Year ended March 31, 1916.

Received from Other Sources, Duty Paid.	Totals.	Warehoused.	Fusel Oil. Written off.	Deficiencies. on which Duty was Collected.	In Process, including Deficiencies, carried forward.	Totals.
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
. . . . .	1,187,595·46	996,855·93	3,375·27	. . . . .	187,364·26	1,187,595·46
970·30	103,792·58	99,844·18	1,296·35	262·93	2,449·12	103,792·58
1,476·63	139,004·98	137,319·20	219·66	809·14	656·90	139,004·98
. . . . .	791·32	615·90	. . . . .	54·32	121·10	791·32
1,215·26	221,848·28	163,564·63	683·67	. . . . .	57,599·98	221,848·28
1,124·68	819,931·18	789,113·15	4,541·66	346·63	25,929·74	819,931·18
499·16	654,322·52	632,499·34	. . . . .	1,921·61	19,901·57	654,322·52
5,286·03	3,127,286·32	2,819,812·33	10,116·61	3,334·63	294,022·77	3,127,286·32
. . . . .	462,669·16	452,827·37	. . . . .	. . . . .	9,841·79	462,669·16
156·76	654,841·72	590,803·70	6,922·61	. . . . .	57,115·41	654,841·72
115·77	88,936·55	69,413·76	233·31	. . . . .	19,289·48	88,936·55
272·53	1,206,447·43	1,113,044·83	7,155·92	. . . . .	86,246·68	1,206,447·43
438·94	11,500·88	8,247·62	60·29	731·12	2,461·84	11,500·88
5,997·50	4,345,234·63	3,941,104·79	17,332·82	4,065·75	382,731·27	4,345,234·63

J. U. VINCENT,
Deputy Minister.

APPENDIX A—SPIRITS—*Continued.*

DR. **No. 4—Warehouse Return for the Fiscal Year ended March 31, 1916.** CR.

Divisions	Remaining in Warehouse first Last Year	Warehoused.	Imported.	Received from other Divisions: Removed during Year.	Received from other Divisions: In Transit last Year.	Totals.	Entered for consumption: Quantity.	Entered for consumption: Duty	Removed to other Divisions: Warehoused in Divisions to which Removed.	Removed to other Divisions: In Transit.	Taken for Redistillation.	Free: Legal Allowance.	Free: Other.	Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	$ cts.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
[illegible] Ont.	1,420,086 70	996,855 95		12,079 57		2,429,022 20	70,614 77	172,027 15	776,559 33	76,815 80	8,957 84	11,748 30		239,309 87		1,245 [illegible]	2,[illegible]
Brantford "	4,281 58			32,544 39	151 53	36,977 45	17,157 56	41,185 73							9,825 04	[illegible]	[illegible]
Guelph "	1,783,829 98	99,844 18		44,719 46	105 68	1,928,499 30	142,586 49	342,224 23	77,281 21	3,010 87	143 26	32,630 23	1,006 54	28,430 07		1,643 [illegible]	1,[illegible]
[illegible]	854,075 28	137,319 20	130 91	117,863 86	144 87	1,109,536 12	158,070 37	376,528 59	55,475 65	5,629 27	48,901 01	13,992 00	1,235 87	148,555 77	24,294 69	[illegible]	1,[illegible]
Kingston "	2,916 20			53,430 72	104 76	56,451 74	30,821 78	74,573 38							12,621 84	[illegible]	[illegible]
London "	5,347 27			31,960 06		37,307 33	36,184 55	87,256 31		322 67				8 39		[illegible]	[illegible]
Ottawa "	28,011 80			110,329 12	3,905 03	142,245 95	120,964 18	290,658 30					374 40			20,907 [illegible]	[illegible]
Government Warehouse	6,380 60			161,412 02		167,792 62							8 25		*161,044 11	6,[illegible]	[illegible]
Department Laboratory				37 93		37 93							37 93				[illegible]
[illegible] Ont.	818 19			16,793 88		17,612 07	20 13	48 31							15,926 28	1,665 66	17,612 07
Perth,	79,972 65	615 90		137,042 13	1,503 95	219,134 63	83,622 15	195,176 56	5,536 93	1,219 52		584 13		77 20	31,063 03	97,031 67	[illegible]
[illegible]			480 52	2,421 29		2,901 81	2,773 72	3,947 28								128 09	[illegible]
Port Arthur	14,948 58			38,238 14	450 85	53,632 57	44,899 12	107,792 00	43 08							8,690 37	[illegible]
[illegible]	1,106,245 55	163,564 63	80,675 43	10,984 33		1,361,469 94	73,860 34	201,471 44	233,109 93	16,799 05	3,174 94	4,123 18	2,239 66	8,874 76	80,675 43	948,613 25	1,[illegible]
St. Catharines	567 19			7,728 50		8,295 69	7,908 29	18,980 02								[illegible]	[illegible]
[illegible]	2,146 37			12,989 90	90 68	15,226 95	14,107 54	33,527 10								1,119 41	[illegible]
Toronto	5,813,179 26	784,113 15	340 34	575,893 67	425 05	7,178,951 47	437,516 35	1,026,983 26	966,549 52	28,218 36	233,407 88	28,416 65	617 15	6,002 70	532,547 90	4,945,074 [illegible]	7,[illegible]
[illegible]	8,106,845 07	632,999 34		51,974 51	557 27	8,791,876 19	198,258 15	468,803 15	528,433 66	14,544 29	47,658 23	112,440 74	512 19	376,091 93	40,418 25	7,[illegible]	8,[illegible]
Totals	19,220,647 28	2,819,812 33	81,627 20	1,418,445 48	7,439 67	23,556,971 96	1,439,365 49	3,441,182 81	2,642,989 31	146,559 83	342,243 16	203,935 23	6,031 39	807,350 69	*161,044 11 747,284 86	17,[illegible]	[illegible]
Joliette, Que	878,426 48	452,827 37 *13 98		29,067 78		1,340,335 61	33,995 31	81,751 13	298,859 86	11,693 83	12,306 08	2,161 94				981,318 59	1,3[illegible]
[illegible]	1,441,585 05	590,803 70	‡1,426 27	791,885 18	9,565 47	2,835,265 67	953,986 40	2,278,342 06	572,949 62	10,116 99	79,790 81	4,703 53	288 86	32 54	148,102 96	1,[illegible]	2,[illegible]
[illegible]	24,800 42			234,251 92	1,460 31	260,602 65	200,275 02	481,384 99	313 61				1,636 80		14,561 91	43,815 31	[illegible]
St. Hyacinthe	320,485 18	69,413 76		187,710 63		577,609 57	68,145 15	164,276 73	77,065 20	444 24	414 26	1,048 65	67 72	262 31	94,389 25	335,762 81	[illegible]
[illegible]	6,743 38		5,278 33	120,589 46	654 90	133,266 07	56,235 00	136,667 72							65,969 69	11,661 38	[illegible]
[illegible]	3,818 41			23,163 93	188 10	27,170 44	27,141 87	65,216 27								28 57	27,170 44
Totals	2,655,948 92	*13 98 1,113,044 83	‡1,426 27 5,278 33	1,386,668 90	11,868 78	5,174,250 01	1,339,778 75	3,207,638 81	949,188 29	22,255 06	92,511 15	7,914 12	1,993 38	294 85	328,063 79	2,487,250 [illegible]	5,174,250 01
[illegible] N.B.	19,847 20			89,622 22	1,763 38	111,232 80	76,698 78	184,230 75					71 44		11,611 73	22,870 [illegible]	[illegible]
[illegible] N.S.	5,151 77			20,065 88		25,217 65	19,873 78	47,717 21	188 42					316 14		4,899 [illegible]	[illegible]
[illegible]	452 27			14,658 20	275 71	15,386 18	14,798 07	35,521 40								588 11	[illegible]
Totals	5,604 04			34,724 08	275 71	40,603 83	34,671 85	83,238 61	188 42					316 14		5,487 [illegible]	[illegible]
[illegible] P.E.I.								37 31									
[illegible] Man.	61,272 25			370,532 11	16,819 48	448,623 84	332,483 68	795,650 38	12,516 57	464 33			88 61		51,200 28	51,870 [illegible]	[illegible]
[illegible] Sask.	19,378 28			108,372 12	343 59	128,093 99	119,778 19	287,641 21	1,038 01							7,277 [illegible]	[illegible]
Calgary, Alberta	44,707 55			134,791 94	3,517 16	183,016 65	136,484 79	327,718 02	2,172 97						18,930 [illegible]	25,428 10	[illegible]
[illegible] B.C.	392,173 42	8,247 63		51,485 79	1,508 88	453,415 72	119,243 61	286,240 40	10,284 95		8,936 00	5,210 46	1,800 93	71 72	8,268 52	[illegible]	[illegible]
[illegible]	16,105 50			23,956 23	1,165 23	41,227 02	28,248 51	67,817 73	2,797 15	34 68			69 05	101 17		9,976 48	[illegible]
Totals	408,278 98	8,247 63		75,442 02	2,674 11	494,642 74	147,492 12	354,058 13	13,082 10	34 68	8,936 00	5,210 46	1,869 98	172 89	8,268 52	[illegible]	[illegible]
Dawson, Y.T.	1,336 80			2,576 80		3,913 60	2,570 75	6,169 77								1,342 [illegible]	[illegible]
[illegible]	8,612 54					8,612 54										8,612 54	8,612 54
Grand Totals	22,454,633 84	*13 98 3,941,104 79	‡1,426 27 86,905 53	3,621,175 67	44,701 88	30,149,961 96	3,629,324 40	8,687,565 80	3,621,175 67	169,313 90	443,690 31	217,059 81	10,054 80	808,134 57	*161,044 11 1,160,359 92	19,929,804 47	[illegible]

* Surplus in bottling room. ‡ Seizure.
† Used in the manufacture of Methylated Spirits at the Government Warehouse, Ottawa.

INLAND REVENUE DEPARTMENT,
OTTAWA, JULY 1, 1916.

12—6¾

J. U. VINCENT.
Deputy Minister.

APPENDIX A—SPIRITS.—*Concluded.*

Dr. No. 5.—COMPARATIVE STATEMENT of Warehouse Returns for the Fiscal Years ended March 31, 1915 and 1916. Cr.

	Remaining in Warehouse from last Year.	Warehoused.	Imported.	Received from other Divisions. Removed during Year.	Received from other Divisions. In Transit last Year.	Totals.	Entered for Consumption. Quantity.	Entered for Consumption. Duty.	Removed to other Divisions. Warehoused in Divisions to which removed.	Removed to other Divisions. In Transit.	Taken for Redistillation.	Free. Legal Allowance.	Free. Other.	Exported.	Used in Bonded Factories.	Remaining in Warehouse.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	$ cts.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
[illegible]	18,639,781·72	5,111,204·23	33,165·54	958,096·74	12,659·83	24,754,908·06	1,670,558·81	3,584,681·34	2,480,093·27	37,166·82	366,469·47	283,512·14	6,436.49	275.081·73	175,897·29 250,134·70	19,229,647·28	24,73[illegible]
[illegible]	2,246,884·64	*258·27 1,283,426 62	†179·39 12,314·66	1,299,187·25	14.408·57	4,856,659 40	1,399,281·04	3,011,521 97	663,866·87	6,985·29	419·75	7,867·98	541·57	436·86	121,311·12	2,675,[illegible]	4,856,659·40
New Brunswick	11,250·28			94,556·76	2,563·60	108,370 64	79,990 93	176,894 77							8,532 51	19,847·20	[illegible]
Nova Scotia	3,922·26			23,999·68	3,111·10	31,033·04	25,214·07	54,998 93	185·39					29·54		5,[illegible]	[illegible]
Prince Edward Island				252·46		252·46	252·46	511 68									252·46
Manitoba	73,683 17			478,875·31	17,824·76	570,383·24	421,259·13	925,993 38	20,182·19	343·59					67,326·08	61,272·25	[illegible]
Saskatchewan	25,355·16			69,142·23	4,599·52	99,096 91	79,458·06	177,491 71	260·57							19,378·28	[illegible]
Alberta	52,957·13			152,870·70	3,477·72	209,305·55	150,803 59	335,037 90	519·33						13,275·08	44,707·55	[illegible]
British Columbia	428,500·81	96,051·69		106,672·57	11,348·49	642,573·56	190,535·17	415,514 10	22,585·17	206·18	2,278·81	4,385·40	487·50	362·59	13,453·76	408,278·98	642,573·56
Yukon Territory	1,085 08			4,039·09		5,074·17	3,737·37	8,161 58								1,336·80	5,074·17
Stocks	8,612·54					8,612·54										8,612·54	8,612·54
Total	21,491,982 79	*258·27 6,490,682 54	†179·39 45,480·20	3,187,692·79	69,993·59	31,286,269·57	4,021,090·63	8,690,807 36	3,187,692·79	44,701·88	369,168·03	295,765·52	7,465·56	275,910·72	*155,807·29 474,033 91	22,454,633·84	31,[illegible]
[illegible]	19,229,647 28	2,819,812 33	81,627·20	1,418,445 48	7,439·67	23,556,971 96	1,439,365·49	3,441,182 81	2,642,989·31	146,559·83	342,243 16	203,935·23	6,031 39	807,350·69	*161,044·11 747,284·86	17,060,167 8[illegible]	23,[illegible]
[illegible]	2,655,948·92	*13·98 1,113,044·83	†1,426·27 5,278·33	1,386,668 90	11,868·78	5,174,250·01	1,339,778·75	3,207,638 81	949,188·29	22,255·06	92,511·15	7,914·12	1,993 38	294 85	323,663·79	2,437,250 62	[illegible]
New Brunswick	19,847·20			89,622 22	1,763·38	111.232·80	76,698·78	184,230 75					71 44		11,611·73	22,850 85	[illegible]
Nova Scotia	5,604·04			34,724 08	275·71	40,603·83	34,671·85	83-238 61	188·42					316 14		5,427 42	[illegible]
Prince Edward Island								37 31									
Manitoba	61,272·25			370,532 11	16,819 48	448,623·84	332,483 68	795,650 38	12,516·57	464 33			88·61		51,200·23	51,870 42	[illegible]
Saskatchewan	19,378·28			108,372·12	343 59	128,093·99	119,778·19	287,641 21	1,038·01							7,277 79	[illegible]
Alberta	44,707·55			134.791 94	3,517 16	183,016 65	136,484·79	327,718 02	2,172·97						18,930·79	25,428 10	[illegible]
British Columbia	408,278·98	8,247·63		75,442·02	2,674·11	494,642·74	147,492·12	354,058 13	13,082·10	34·68	8,936·00	5,210·46	1,869·98	172·89	8,268·52	309,575 99	494,642·74
Yukon Territory	1,336·80			2,576 80		3,913 60	2,570 75	6,169 77								1,342·85	
Stocks	8,612 54					8,612 54										8,612 54	
Total	22,454,633 84	*13·98 3,941,104 79	41,426 27 86,905·53	3,621,175·67	44,701·88	30,149,961·96	3,629,324·40	8,687,565 80	3,621,175·67	169,313·90	443,690·31	217,059·81	10,054 80	808,134·57	*161,044·11 1,160,859 92	[illegible]	[illegible]

* Surplus in bottling room. † Seizure. * Used in the manufacture of Methylated Spirits at Government Warehouse, Ottawa.

	1915.	1916.
Total duty collected ex-manufactory and ex-warehouse	$8,702,981 42	$8,697,324 68
License fees	3,500 00	3,750 00
	$8,706,481 42	$8,701,074 68

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A—*Continued*—MALT.

No. 6.—RETURN of Manufactures for the Fiscal Year ended March 31, 1916.

Divisions.	Licenses.		Grain Steeped.	Grain used in Malt Manufactured.	Malt.			Total Duty Collected ex-manufactory, including License Fees.
	No.	Fees.			Manufactured.	Paid Duty.	Warehoused.	
		$	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	$ cts.
Belleville, Ont.	1	50	166,717	166,717	130,355	.....	130,355	50 00
Brantford, "	1	50	282,000	282,000	225,009	.....	225,009	50 00
Guelph, "	5	550	5,025,998	4,776,959	3,781,635	627	3,781,008	568 81
Hamilton, "	2	350	2,915,940	2,904,370	2,310,790	40	2,310,750	351 20
London, "	2	400	3,940,200	4,124,475	3,223,715	.....	3,223,715	400 00
Owen Sound, "	1	200	1,142,000	1,427,000	1,130,010	.....	1,130,010	200 00
Peterborough, "	1	50	304,667	304,667	233,898	40	233,858	51 20
Prescott, "	1	50	24,243	42,925	34,207	.....	34,207	50 00
Toronto, "	3	600	10,670,620	10,936,300	8,413,868	340	8,413,528	610 20
Windsor, "	1	200	.....	.....	.....	.....	.....	200 00
Totals	18	2,500	24,472,385	24,965,413	19,483,487	1,047	19,482,440	2,531 41
Montreal, Que...	4	800	36,211,300	36,695,300	29,021,670	.....	29,021,670	800 00
Quebec, " ..	1	150	122,520	211,141	170,197	.....	170,197	150 00
Totals	5	950	36,333,820	36,906,441	29,191,867	.....	29,191,867	950 00
Winnipeg, Man..	3	550	19,631,675	19,701,275	15,999,787	1,899	15,997,888	606 97
Calgary, Alta ...	3	500	12,721,800	11,542,000	9,378,070	.....	9,378,070	500 00
Victoria, B.C....	1	100	.....	.....	.....	.....	.....	100 00
Grand Totals	30	4,600	93,159,680	93,115,129	74,053,211	2,946	74,050,265	4,688 38

J. U. VINCENT,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

APPENDIX A.—MALT—*Continued.*

No. 7.—Comparative Statement of Manufactures for the Fiscal Years ended March 31, 1915 and 1916.

Provinces.	Licenses.		Grain Steeped.	Grain used in Malt Manufactured.	Malt.			Total Duty Collected ex-manufactory, including License Fees.
	No.	Fees.			Manufactured.	Paid Duty.	Warehoused.	
1915.		$	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	$ cts.
Ontario	24	2,950	30,839,372	31,611,233	25,338,245		25,338,245	2,950 00
Quebec	5	1,350	47,245,229	47,279,818	37,957,558		37,957,558	1,350 00
Manitoba	3	500	40,662,429	40,874,589	33,270,155		33,270,155	500 00
Alberta	3	500	26,077,700	27,429,400	22,721,820		22,721,820	500 00
British Columbia	1	100	470,943	517,944	421,411		421,411	100 00
Totals	36	5,400	145,295,673	147,712,984	119,709,189		119,709,189	5,400 00
1916.								
Ontario	18	2,500	24,472,385	24,965,413	19,483,487	1,047	19,482,440	2,501 41
Quebec	5	950	36,333,820	36,906,441	29,191,867		29,191,867	950 00
Manitoba	3	550	19,631,675	19,701,275	15,999,787	1,899	15,997,888	606 97
Alberta	3	500	12,721,800	11,542,000	9,378,070		9,378,070	500 00
British Columbia	1	100						100 00
Totals	30	4,600	93,159,680	93,115,129	74,053,211	2,946	74,050,265	4,688 38

J. U. VINCENT,
Deputy Minister.

Inland Revenue Department,
Ottawa, July 1, 1916.

APPENDIX A.—

DR. No. 8.—WAREHOUSE RETURN for

Remaining in Warehouse from last year.	Warehoused.	Increases.	Received from other Divisions.		Imported.	Totals.	Divisions.
			Removed during year.	In Transit last year.			
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	
135,961	130,355	2,249	988,400	.....	.....	1,256,965	Belleville, Ont.....
216,659	225,009	2,711	.....	.....	.....	444,379	Brantford, " .....
2,384,537	3,781,008	75,063	1,891,545	151,000	40,000	8,323,153	Guelph, " .....
1,633,801	2,310,750	34,923	2,258,000	90,000	.....	6,327,474	Hamilton, " .....
.....	.....	1,228	334,000	.....	.....	335,228	Kingston, " .....
2,461,416	3,223,715	40,414	428,000	.....	68,953	6,222,498	London, " .....
11,875	.....	932	781,600	54,000	17,500	865,907	Ottawa, " .....
1,292,161	1,130,010	58,128	466,600	.....	.....	2,946,899	Owen Sound " .....
11,228	.....	10	1,740,000	120,000	3,000	1,874,238	Perth, " .....
7,823	233,858	3,817	240,000	.....	.....	485,498	Peterborough, " .....
31,040	.....	.....	800,000	60,000	2,160	893,200	Port Arthur, " .....
58,909	34,207	1,580	2,024,970	50,000	.....	2,169,666	Prescott, " .....
20,930	.....	2,570	1,363,432	40,000	.....	1,426,932	St. Catharines, " .....
.....	.....	.....	311,338	.....	.....	311,338	Stratford, " .....
6,637,809	8,413,528	91,541	4,828,927	90,000	22,612	20,084,417	Toronto, " .....
952,385	.....	4,940	1,805,028	40,000	413,860	3,216,213	Windsor, " .....
15,856,534	19,482,440	320,106	20,261,840	695,000	568,085	57,184,005	..Totals.....
57,617	.....	15,235	2,880,000	40,000	.....	2,992,852	Joliette, Que...
13,159,384	29,021,670	252,637	3,622,320	.....	266,001	46,322,012	Montreal, " ...
.....	170,197	.....	1,614,000	60,000	.....	1,844,197	Quebec " ...
.....	.....	.....	64,680	35,000	.....	99,680	St. Hyacinthe, " ...
3,455	.....	.....	550,000	50,000	.....	603,455	Sherbrooke, " ...
.....	.....	.....	164,600	.....	.....	164,600	Three Rivers, " ...
13,220,456	29,191,867	267,872	8,895,600	185,000	266,001	52,026,796	....Totals. .....
.....	.....	.....	1,080,000	100,000	2,469	1,182,469	St. John, N.B.. ..
63,500	.....	.....	3,084,089	54,000	3,550	3,205,139	Halifax, N.S.....
12,458,303	15,997,888	177,723	1,479	.....	17,440	28,652,833	Winnipeg, Man ....
63,840	.....	.....	620,000	40,000	.....	723,840	Moose Jaw, Sask.....
6,231,506	9,378,070	60,748	660,000	60,000	7,600	16,397,924	Calgary, Alta.....
231,793	.....	.....	3,656,000	84,213	242,896	4,214,902	Vancouver, B.C.....
.....	.....	.....	1,930,000	80,000	209,979	2,219,979	Victoria, B.C.....
231,793	.....	.....	5,586,000	164,213	452,875	6,434,881	....Totals .....
2,495	.....	2,999	.....	.....	61,470	66,964	Dawson, Y.T.....
48,128,427	74,050,265	829,448	40,189,008	1,298,213	1,379,490	165,874,851	....Grand Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

MALT—*Continued.*

the Fiscal Year ended March 31, 1916. CR.

Entered for Consumption.		Removed to other Divisions.		Exported.	Free.	Written off.	Remaining in Warehouse.	Totals.
Quantity.	Duty.	Warehoused in Divisions to which Removed.	In Transit.					
Lbs.	$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1,140,110	34,203 30						116,855	1,256,965
279,697	8,390 91						164,682	444,379
4,741,064	142,231 92	1,130,027				618	2,451,444	8,323,153
3,711,093	111,332 79	1,742,300	90,860				783,281	6,327,474
307,048	9,211 44						28,180	335,228
4,121,487	123,644 61						2,101,011	6,222,498
865,907	25,977 21							865,907
571,591	17,147 73	2,362,508					12,800	2,946,899
1,863,000	55,890 00				5,845	5,393		1,874,238
387,500	11,625 00						97,998	485,498
875,640	26,269 20						17,560	893,200
2,169,666	65,089 98							2,169,666
1,336,932	40,107 96						90,060	1,426,992
275,555	8,266 65						35,783	311,338
13,929,042	418,323 50	240,000			278,023		5,637,352	20,084,417
2,064,244	61,937 01				563,271		588,698	3,216,213
38,639,576	1,159,649 21	5,474,835	90,860		847,147	6,011	12,125,636	57,184,065
					2,920,800		72,053	2,992,853
24,873,957	746,218 71	14,101,600	390,000	2,466,890		27,400	4,462,077	46,322,017
1,844,197	55,325 91							1,844,197
79,680	2,390 40						20,000	99,680
574,355	17,230 65						29,100	603,455
164,600	4,938 00							164,600
27,536,789	826,103 67	14,101,600	390,000	2,466,890	2,920,800	27,400	4,583,227	52,930,706
1,182,469	35,474 07							1,182,469
3,172,399	95,171 97			32,040			700	3,300,139
6,186,659	185,599 77	14,765,025	924,000				6,777,146	28,652,833
691,040	20 731 20						32,800	723,840
5,831,793	174,953 79	5,757,840	1,140,000	2,200			5,664,180	18,397,933
3,990,849	119,665 47	50,000					174,000	4,214,849
2,179,979	65,399 37	40,000						2,219,979
6,170,828	185,064 84	90,000					174,000	6,434,828
62,091	1,862 73						4,273	66,364
89,173,641	3,064,611 29	40,189,000	2,544,860	2,501,130	3,767,947	61,811	31,994,891	169,974,831

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—

DR. No. 9.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from last year.	Warehoused.	Increases.	Received from other Divisions.		Imported.	Totals.	Provinces.
			Removed during year.	In Transit last year.			
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	1915.
	*88,919						
17,806,783	25,338,245	308,064	21,473,763	948,158	1,369,660	67,333,592	..Ontario.....
9,063,601	37,957,558	121,349	7,088,446	760,000	539,515	55,530,469	..Quebec.....
.....	.....	.....	740,000	60,000	4,056	804,056	..New Brunswick....
49,180	.....	.....	2,910,000	54,000	1,700	3,014,880	..Nova Scotia.....
	*119,073						
7,400,670	33,270,155	119,090	.....	.....	131,614	41,040,602	..Manitoba.....
63,200	.....	.....	1,660,000	.....	9,100	1,732,300	..Saskatchewan.....
3,282,267	22,721,820	164,548	2,062,600	60,000	444,916	28,736,151	..Alberta.....
150,975	421,411	355	6,665,928	397,727	863,026	8,499,422	. British Columbia...
55,244	.....	.....	.....	.....	.....	55,244	..Yukon Territory.
	*207,992						
37,871,920	119,709.189	713,406	42,600,737	2,279,885	3,363,587	206,746.716	.....Totals.....
							1916.
15,856,534	19,482,440	320,106	20,261,840	695,000	568,085	57,184,005	..Ontario.....
13,220,456	29,191,867	267,872	8,895,600	185,000	266,001	52,026,796	..Quebec.....
.....	.....	.....	1,080,000	100.000	2,469	1,182,469	..New Brunswick..
63,500	.....	.....	3,084,089	54,000	3,550	3,205,139	..Nova Scotia.....
12,458,303	15,997,888	177,723	1,479	.....	17,440	28,652,833	..Manitoba.....
63,840	.....	.....	620,000	40,000	.....	723,840	..Saskatchewan.....
6,231,506	9,378,070	60,748	660,000	60,000	7,600	16,397,924	..Alberta .....
231,793	.....	.....	5,586,000	164,213	452,875	6,434,881	.British Columbia...
2,495	.....	2.999	.....	.....	61,470	66,964	..Yukon Territory...
48,128,427	74,050,265	829,448	40,189,008	1,298,213	1,379,490	165,874,851	.....Totals.....

* Otherwise warehoused.

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

MALT—*Continued.*

for the Fiscal Years ended March 31, 1915 and 1916. CR.

Entered for Consumption.		Removed to other Divisions.		Exported.	Free.	Written off	Remaining in Warehouse.	Totals.
Quantity.	Duty.	Warehoused in Divisions to which Removed.	In Transit.					
Lbs.	$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
44,378,291	1,011,454 64	5,936,409	240,000	54,400	853,357	14,601	15,856,534	67,333,592
28,048,155	678,898 32	11,131,400	393,000	152,000	2,585,458	.....	13,220,456	55,530,469
804,056	17,221 68	.....	.....	.....	.....	.....	.....	804,056
2,929,600	70,678 50	.....	.....	21,780	.....	.....	63,500	3,014,880
11,969,299	280,803 15	16,163,000	450,000	.....	.....	.....	12,458,303	41,040,602
1,668,460	38,291 10	.....	.....	.....	.....	.....	63,840	1,732,300
13,057,645	330,616 03	9,276,000	171,000	.....	.....	.....	6,231,506	28,736,151
8,129,488	182,013 24	93,928	44,213	.....	.....	.....	231,793	8,499,422
52,749	911 16	.....	.....	.....	.....	.....	2,495	55,244
111,037,743	2,610,887 82	42,600,737	1,298,213	228,180	3,438,815	14,601	48,128,427	206,746,716
38,639,576	1,159,649 21	5,474,835	90,800	.....	847,147	6,011	12,125,687	57,184,056
27,536,789	826,103 67	14,101,600	390,000	2,466,890	2,920,800	27,490	4,583,227	52,026,796
1,182,469	35,474 07	.....	.....	.....	.....	.....	.....	1,182,469
3,172,399	95,171 97	.....	.....	32,040	.....	.....	700	3,205,139
6,186,659	185,599 77	14,765,628	924,000	.....	.....	.....	6,777,146	28,652,833
691,040	20,731 20	.....	.....	.....	.....	.....	32,800	723,840
5,831,793	174,953 79	5,757,545	1,140,000	2,200	.....	.....	3,666,386	16,397,924
6,170,828	185,064 84	90,000	.....	.....	.....	.....	174,053	6,434,881
62,091	1,862 73	.....	.....	.....	.....	.....	4,873	66,964
89,473,644	2,684,611 25	40,189,008	2,544,800	2,501,130	3,767,947	33,501	27,364,821	165,874,851

	1915.	1916.
Total duty collected ex-manufactory and ex-warehouse...	$2,610,887 82	$2,684,689 63
License fees.....	5,400 00	4,600 00
	$2,616,287 82	$2,689,289 63

J. U. VINCENT,

Deputy Minister.

APPENDIX A—*Continued*—MALT LIQUOR.

No. 10.—RETURN of Manufactures for the Fiscal Year ended March 31, 1916.

Divisions.	Licenses.		Malt used.	Other Commodities used.	Malt Liquor manufactured.	Malt Liquor warehoused.	Malt Liquor exported, and used by H.M. Army and Navy.	Total Duty collected ex-manufactory including License Fees.
	No.	Fees.						
		$	Lbs.	Lbs.	Galls.	Galls.	Galls.	$
Belleville, Ont.	1	50	159,594		71,809			50 00
Brantford, "	1	50	329,964		141,530			50 00
Guelph, "	7	350	4,585,698		2,380,560			350 00
Hamilton, "	2	100	3,628,092		1,792,104			100 00
Kingston, "	2	100	337,537		131,550			100 00
London, "	4	200	4,021,507		1,639,825		1,252	200 00
Ottawa, "	2	100	1,339,342		703,450			100 00
Owen Sound, "	4	200	502,995		215,720			200 00
Perth, "	1	50	1,842,000		911,924			50 00
Peterborough, "	1	50	389,700		144,001			50 00
Port Arthur, "	3	150	896,093		435,460			150 00
Prescott, "	3	150	2,003,960		972,948			150 00
St. Catharines, "	2	100	1,317,500		627,850			100 00
Stratford, "	2	100	278,538		142,200			100 00
Toronto, "	11	550	14,090,124		6,424,055			550 00
Windsor, "	2	100	1,663,336		860,853			100 00
Totals	48	2,400	37,390,980		17,595,839		1,252	2,400 00
Montreal, Que	9	450	21,247,405	117,710	9,682,287		4,411½	27,499 95
Quebec, "	3	150	4,067,198		1,720,065			150 00
Sherbrooke "	1	50	574,505		330,384			50 00
Three Rivers	1	50	169,058		71,000			50 00
Totals	14	700	26,058,166	117,710	11,803,736		4,411½	27,749 95
St. John, N.B.	2	100	1,097,208		427,816			100 00
Halifax, N.S.	3	150	3,167,115		1,091,450		7,946	150 00
Winnipeg, Man.	8	400	5,600,558	41,800	2,658,488			9,347 05
Moose Jaw, Sask.	4	200	745,486	11,000	376,625			2,956 25
Calgary, Alta.	7	350	5,105,285	18,000	2,534,350			5,797 10
Vancouver, B.C.	19	950	4,047,539	278,100	2,128,649	114,706	78	22,302 50
Victoria "	8	400	2,218,919	19,225	954,982			4,351 15
Totals	27	1,350	6,266,458	297,325	3,083,631	114,706	78	26,653 65
Dawson, Y.T.	1	50	70,591		31,145			50 00
Grand Totals	114	5,700	85,501,847	485,835	39,603,080	114,706	13,687½	75,204 00

INLAND REVENUE DEPARTMENT
OTTAWA, JULY 1, 1916.

J. U. VINCENT,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A.—MALT LIQUOR—*Continued.*

No. 11.—Comparative Statement of Manufactures for the Fiscal Years ended March 31, 1915 and 1916.

Provinces.	Licenses.		Malt used.	Other Commodities used.	Malt Liquor manufactured.	Malt Liquor warehoused.	Malt Liquor exported, and used by H.M. Army and Navy.	Total Duty collected, on manufactury, including License Fees.
	No.	Fees.						
1915.		$	Lbs.	Lbs.	Galls.	Galls.	Galls.	$ cts.
Ontario	51	2,550	44,555,185	76,055	20,829,318		6,683	2,940 60
Quebec	15	750	27,820,265	117,600	12,633,459			22,676 05
New Brunswick	2	100	1,148,857		472,004			100 00
Nova Scotia	3	150	3,302,430		1,695,450		3,078	150 00
Manitoba	7	350	9,521,467	35,910	4,359,030			9,649 50
Saskatchewan	4	200	1,725,440	64,225	876,572			12,485 00
Alberta	7	350	7,662,381	146,250	3,458,052			27,707 55
British Columbia	28	1,400	8,542,622	518,970	4,276,077	57,872		66,072 98
Yukon Territory	1	50	52,749		23,618			50 00
Totals	118	5,900	104,331,396	959,010	48,023,580	57,872	9,761	141,811 53
1916.								
Ontario	48	2,400	37,390,980		17,595,839		1,252	2,491 60
Quebec	14	700	26,058,166	117,710	11,803,736		4,411	27,749 35
New Brunswick	2	100	1,097,208		427,816			100 00
Nova Scotia	3	150	3,167,115		1,091,450		7,946	150 00
Manitoba	8	400	5,600,558	11,800	2,658,488			9,347 05
Saskatchewan	4	200	745,486	11,000	376,625			2,361 25
Alberta	7	350	5,105,285	18,000	2,534,350			5,797 10
British Columbia	27	1,350	6,266,458	297,325	3,082,031	114,706	78	28,664 85
Yukon Territory	1	50	70,591		31,145			50 00
Totals	114	5,700	89,501,847	485,835	39,003,080	114,706	13,687	78,912 00

	1915	1916
	Galls.	Galls.
Exported	9,761	3,050
H.M. Army and Navy		10,637
	9,761	13,687

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—MALT LIQUOR—*Continued.*

No. 12.—Warehouse Return for the Fiscal Year ended March 31, 1916.

Remaining in Warehouse from Last Year.	Warehoused.	Total.	Division.	Entered for Consumption.		Exported.	Remaining in Warehouse.	Total.
				Quantity.	Duty.			
Galls.	Galls.	Galls.		Galls.	$ cts.	Galls.	Galls.	Galls.
50,594	114,706	165,300	Vancouver, B.C.	150,503	22,575 45	3,955	10,842	165,300

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A.—MALT LIQUOR—*Concluded.*

No. 13.—Comparative Statement of Warehouse Returns for the Fiscal Years ended March 31, 1915 and 1916.

Remaining in Warehouse from Last Year.	Warehoused.	Total.	Province.	Entered for Consumption.		Exported.	Remaining in Warehouse.	Total.
				Quantity.	Duty.			
Galls.	Galls.	Galls.	1915.	Galls.	$ cts.	Galls.	Galls.	Galls.
.....	57,872	57,872	British Columbia	7,278	1,001 70	. .	50,594	57,872
			1916.					
50,594	114,706	165,300	British Columbia	150,503	22,575 45	3,955	10,842	165,300

	1915.	1916.
Total duty collected ex-manufactury and ex-warehouse	$137,003 23	$ 92,079 45
License fees	5,900 00	5,700 00
	$142,903 23	$ 97,779 45

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—

No. 14.—Return of Manufactures for

Divisions.	Licenses.		Total Weight of Raw Leaf Tobacco and other Materials actually used.	Tobacco at 10c. per lb.		
	No.	Fees.		Manufactured.	Paid Duty.	Warehoused.
		$ cts.	Lbs.	Lbs.	Lbs.	Lbs.
Hamilton, Ont	1	50 00	1,722,490¼	1,622,395	584,573	1,037,822
Perth, "	...	...	6¾	...	...	...
Toronto, "	3	150 00	151,388¾	155,677½	25,499½	130,178
Windsor, "	3	150 00	158,257	158,781½	158,781½	...
Totals	7	350 00	2,032,142¾	1,936,854	768,854	1,168,000
Joliette, Que	9	450 00	80,959	81,959	81,939	20
Montreal, "	39	1,950 00	13,497,049¾	11,056,393½	4,504,314	6,552,079½
Quebec, "	6	300 00	3,565,507	3,642,263½	3,603,482	38,781½
St. Hyacinthe, Que	5	250 00	12,889	13,338	13,338	...
Sherbrooke, "	1	50 00	3,547,505	3,708,522	3,690,290½	18,231½
Three Rivers, "	4	200 00	89,108	85,451½	85,451½	...
Totals	64	3,200 00	20,793,017¾	18,587,927½	11,978,815	6,609,112½
Pictou, N.S.	1	50 00	4,769½	5,963½	5,963½	...
Charlottetown, P.E.I.	4	200 00	197,926	232,276	231,497	779
Winnipeg, Man.	2	75 00	462½	348	348	...
Calgary, Alta	3	150 00	9,395	9,395	9,395	...
Vancouver, B.C.	2	100 00	5,923	2,382½	2,042	340½
Grand Totals	83	4,125 00	23,043,636½	20,775,146½	12,996,914½	7,778,232

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

TOBACCO.

the Fiscal Year ended March 31, 1916.

Cigarettes at $3.00 per M.			Cigarettes at $8 per M.			Snuff at 10c. per lb.			Total Duty Collected ex-factory, including Licence Fees.
Manufactured.	Paid Duty.	Warehoused.	Manufactured.	Paid Duty.	Warehoused.	Manufactured.	Paid Duty.	Warehoused.	
No.	No.	No.	No.	No.	No.	No.	No.	No.	$ cts.
59,387,620	35,862,150	23,525,470							166,093 75
3,000	3,000								9 00
169,800	169,800								3,2[illegible] 50
									16,028 15
59,560,420	36,034,950	23,525,470							185,340 25
									8,643 [illegible]
1,294,057,955	1,022,896,500	271,161,455	1,215,660	1,162,760	52,900	508,877	508,127	750	3,[illegible]81,185 [illegible]
576,750	511,750	65,000				36,110	36,110		3[illegible],794 45
									1,[illegible]83 [illegible]
									3[illegible],079 05
									8,745 15
1,294,634,705	1,023,408,250	271,226,455	1,215,660	1,162,760	52,900	544,987	544,237	750	4,[illegible],[illegible]92 [illegible]
									646 35
									25,349 70
62,200	62,200								286 [illegible]
									1,089 [illegible]
1,372,450	1,001,950	370,500	650	650					3,511 25
1,355,629,775	1,060,507,350	295,122,425	1,216,310	1,163,410	52,900	544,987	544,237	750	4,[illegible],[illegible]69 [illegible]

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—

No. 15.—COMPARATIVE STATEMENT of Manufactures for

Provinces.	Licenses.		Total Weight of Raw Leaf Tobacco and other Materials actually used.	Tobacco at 10c. per lb.		
	No.	Fees.		Manufactured.	Paid Duty.	Warehoused.
1915.		$ cts.	Lbs.	Lbs.	Lbs.	Lbs.
Ontario	10	500 00	1,531,606¼	1,496,342½	775,590½	720,752
Quebec	64	3,100 00	20,444,444½	18,679,978½	12,542,620½	6,137,358
Nova Scotia	1	50 00	13,757	13,409½	10,050½	3,359
Prince Edward Island	4	200 00	205,341	236,629½	236,629½	
Manitoba	2	75 00	978	588	588	
Alberta	3	150 00	10,125	10,196	10,196	
British Columbia	5	250 00	5,250	3,548¾	3,548¾	
Totals	89	4,325 00	22,211,501¾	20,440,692¾	13,579,223¾	6,861,469
1916.						
Ontario	7	350 00	2,032,142¾	1,936,854	768,854	1,168,000
Quebec	64	3,200 00	20,793,017¾	18,587,927½	11,978,815	6,609,112½
Nova Scotia	1	50 00	4,769½	5,963½	5,963½	
Prince Edward Island	4	200 00	197,926	232,276	231,497	779
Manitoba	2	75 00	462½	348	348	
Alberta	3	150 00	9,395	9,395	9,395	
British Columbia	2	100 00	5,923	2,382½	2,042	340½
Totals	83	4,125 00	23,043,636½	20,775,146½	12,996,914½	7,778,232

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

TOBACCO—*Continued.*

the Fiscal Years ended March 31, 1915, and 1916.

Cigarettes at $3 per M.			Cigarettes at $8 per M.			Snuff at 10c. per lb.			Total Duty Collected ex Manufactory, including License Fees.
Manufactured.	Paid Duty.	Warehoused.	Manufactured.	Paid Duty.	Warehoused.	Manufactured	Paid Duty.	Warehoused.	
No.	No.	No.	No.	No.	No.	Lbs.	Lbs.	No.	$ cts.
28,174,820	27,989,570	185,250							142,144 91
1,058,879,346	1,032,425,036	26,454,310	960,330	947,330	13,000	509,597	509,597		[illegible]
									782 16
									[illegible]
186,200	186,200								[illegible]
									[illegible]
657,960	595,160	62,800							2,361 60
1,087,898,326	1,061,195,966	26,702,360	960,330	947,330	13,000	509,597	509,597		[illegible]
59,560,420	36,054,950	23,525,470							185,340 25
1,294,634,705	1,023,408,250	271,226,455	1,215,660	1,162,760	52,900	544,987	544,237	750	4,335,032 60
									646 [illegible]
									[illegible]
62,200	62,200								[illegible]
									[illegible]
1,372,450	1,001,950	370,500	650	650					3,315 [illegible]
1,355,629,775	1,060,507,350	295,122,425	1,216,310	1,163,410	52,900	544,987	544,237	750	[illegible]

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—TOBACCO—*Continued*—MANUFACTURED BEFORE JUNE 1, 1908.

No. 16.—Warehouse Return for the Fiscal Year ended March 31, 1916.

Dr. Cr.

Remaining in Warehouse from last year.	Totals.	Divisions.	Entered for Consumption.		Ship's Stores.	Remaining in Warehouse.	Totals.
			Quantity.	Duty.			
lbs.	lbs.		lbs.	$ cts.	lbs.	lbs.	lbs.
461	461	St. John, N.B.....	.....	.....	.....	461	461
3,919½	3,919½	Victoria, B.C.....	175	43 75	372½	3,372	3,919½
19,719½	19,719½	Sundries	.....	.....	.....	19,719½	19,719½
24,100	24,100	Totals.....	175	43 75	372½	23,552½	24,100

Inland Revenue Department.
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—TOBACCO—*Continued*—MANUFACTURED BEFORE JUNE 1, 1908.

No. 17—Comparative Statement of Warehouse Returns for the Fiscal Years ended March 31, 1915 and 1916.

Dr. Cr.

Remaining in Warehouse from last year.	Totals.	Provinces.	Entered for Consumption.		Ship's Stores.	Remaining in Warehouse.	Totals.
			Quantity.	Duty.			
lbs.	lbs.	1915.	lbs.	$ cts.	lbs.	lbs.	lbs.
461	461	New Brunswick,.....	.....	.....	.....	461	461
3,999½	3,999½	British Columbia.....	.....	.....	80	3,919½	3,999½
19,719½	19,719½	Sundries	.....	.....	.....	19,719½	19,719½
24,180	24,180	Totals.....	.....	.....	80	24,100	24,180
		1916.					
461	461	New Brunswick.....	.....	.....	.....	461	461
3,919½	3,919½	British Columbia.....	175	43 75	372½	3,372	3,919½
19,719½	19,719½	Sundries.....	.....	.....	.....	19,719½	19,719½
24,100	24,100	Totals.....	175	43 75	372½	23,552½	24,100

Inland Revenue Department.
Ottawa, July 1, 1916

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—TOBACCO—*Continued.*

No. 18. Warehouse Return for the Fiscal Year ended March 31, 1916.

Dr

Cr.

Particulars	Entered for Consumption.			Removed to other Divisions.										Exported.		Army, Navy, and Stores		Free and written off		Taken for re-working		Remaining in Warehouse				Totals			
				Tobacco		Cigarettes		Overweight Cigarettes		Snuff																			
	Tobacco	Cigarettes	Duty.	Warehoused on Which Returned	In Transit	Warehoused on Which Returned	In Transit	Warehoused on Which Removed	In Transit	Warehoused on Which Removed	In Transit	Tobacco	Cigarettes	Tobacco	Cigarettes	Tobacco	Cigarettes	Tobacco	Cigarettes	Tobacco	Cigarettes	Tobacco	Cigarettes	(Overweight Cigarettes	Snuff	Tobacco	Cigarettes	Overweight Cigarettes.	Snuff.
	Lbs	No.	$ cts.	Lbs	Lbs	No	No.	No.	No.	Lbs	Lbs	Lbs	No	Lbs	No	Lbs	No	Lbs	No	Lbs	No	Lbs	No.	No.	Lbs	Lbs	No	No.	Lbs
Leaf, not otherwise specified	1,990		199 00																			1,990						
Fine cut	668,842	46,500	94,020 93	4,840		2,271,000	268,000					85,784	16,921,870	1,482	1,488,000					13,820		209,202	4,473,400	500	1,217,890	23,625,470		
Plug, Sweet, Cut	25,124		2,512 00																						25,120			
Plug	1,000		100 00	1																					1 000			
Snuff, Scotch	26,624		2,662 40																			156			27,080			
Twist, Black	125,300		12,530 00									128		12,04	1,700 00	60						30,430	1,889,000	500	165,902	16,592,750	1,000	
Total	1,114,884	46,500	111,624 33	1,484		2,271,000	268,000					85,784	16,921,870	1,482	1,488,000	60				13,820		209,202	4,473,400	500	1,436,182	39,118,220	1,000	
Cut Plug	588,151	20,387,050	647,860 20	1,400	44,287 74	2,373,750	2,000	2,500	600	100	17,129	1,674,050	1,482	1,488,000	60	50	15	500	7,761	70,000	155,880	24,674,300		6,892,653	274,661,855	52,900	750
Plug	20,618	51,000	2,214 80	100	1,600							780		1,482	1,488,000							641,256			42,578	7,208,250		
Smoking Mixture	172		17 20	1 00								1,196		2,407											18,231			
Total	879,941	20,438,050	650,092 20	70,470	12,888	41,454,750	2,373,750	2,000	2,500	600	100	17,129	1,674,050	1,482	1,488,000	60	50	15	500	8,641	70,000	155,880	24,215,110		6,953,483	280,869,805	52,900	750
Cigars	42,061		4,206 10			95,000							17,000	621	47,500	30						1,056	662,000		46,738	4,189,500	1,000	
Cigarettes, Pall Mall														770											770			
Cigarettes, Westminster Mini		50,000	90 00											10,000	1,162 50	490						6,200	3,257,500	110	16,296	12,850,000		600
Cigarettes, Virginia																										25,600		
Cigarettes, Etc.	12,024	138,500	1,617 80	1	50	85,000								11,000	770					312		4,800	494,300		29,492	7,850,000		
Cigarettes, Various	99,638		9,963 20																			580	280,500		100,580	1,064,000		
Total	111,658	138,500	11,581 30	16	50	85,000								11,000	770					312		5,480	611,800		130,068	8,920,500		
Cigarettes, Ye	975		97 50																						975			
Grand Total	7,140,484	20,659,050	777,691 33	71,970	12,938	47,679,750	2,641,750	2,000	2,500	600	100	219,402	1,842,018	1,482	1,488,000	690	540	15	500	22,794	70,000	768,498	33,293,610	500	110	8,583,690	345,180,525	54,900	1,350

J. U. VINCENT,
Deputy Minister.

APPENDIX A. TOBACCO—*Concluded.*

Dr. No. 19.—Comparative Statement of Warehouse Returns for the Fiscal Years ended March 31, 1915 and 1916. Cr.

1916.

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APPENDIX A.—RAW LEAF TOBACCO, INCLUDING

Dr. No. 20.—Warehouse Return for the

Divisions.	Remaining in Warehouse from last year.	Imported.	Warehoused ex-Factory.	Received from other Divisions.		Totals.
				Removed during year.	In transit last year.	
	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.
Belleville, Ont	674	2,114	628	707		4,123
Brantford "	18,815	18,747	888	1,146		39,596
Guelph "	10,340	5,140				15,480
Hamilton "	2,647,224½	2,036,556	195,761	151		4,879.692½
Kingston "	39,023	28,903	5,327	1,930		75,183
London "	300,656½	433,531	20,677	8,054 7/10		762,919⅕
Ottawa "	121	1,043		120		1,284
Owen Sound "	3,864	7,333		152		11,349
Perth "	2,034½	807			291½	3,133
Peterborough "	652	1,183		1,043		2,878
Port Arthur "	144				125	269
Prescott "	2,442	1,356		153	74	4,025
St. Catharines "	6,704	5,567			662	12.733
Stratford "	11,860	10,041		455		22,356
Toronto "	241,238	595,987½	19,348	5,792¼		862,365¾
Windsor "	10,939	29,645	1,896	9,336		51,816
Totals	3,296,731½	3,177,753½	244,525	29,039 19/20	1,152½	6,749,202 9/20
Joliette, Que	14,603⅕	6,531		3,747		24,881⅛
Montreal "	7,877,072¼	15,770,322 3/16	102,602¾	64,992½	3,890	23,818,879 11/16
Quebec "	63,061	600,164	8,583	14,656½		686,464⅓
St. Hyacinthe "	44,060⅙	109,865¼	39,587	22,808 7/10	8,933	225,254 3/20
Sherbrooke "	301,754	434,857	8,612	21,196		766,419
Three Rivers "	2,284	2,021½				4,305½
Totals	8,302,834 23/40	16,923,760 15/16	159,384¾	127,400 7/10	12,823	25,526,203 17/80
St. John, N. B	12,528	5,705				18,233
Halifax, N. S.	564	3,569		937		5,070
Pictou "	6,719	1,945				8,664
Totals	7,283	5,514		937		13,734
Charlottetown, P. E. I.	21,254	2,290				23,544
Winnipeg, Man	14,369	20,406	3,312	133		38,220
Moose Jaw, Sask.	2,362	1,057				3,419
Calgary, Alberta	22,012	78,676	67	672		101,427
Vancouver, B.C.	41,072	30,995	2,151	721		74,939
Victoria, "	10,009	9,775	4,975	1,864		26,623
Totals	51,081	40,770	7,126	2,585		101,562
Grand Totals	11,730,455 3/40	20,255,932 1/16	414,414¾	160,767 13/20	13,975½	32,575,545 33/80

Inland Revenue Department,
Ottawa, July 1, 1916.

SESSIONAL PAPER No. 12

STEMS, SCRAPS, AND CUTTINGS.

Fiscal Year ended March 31, 1916. CR.

Entered for Consumption.		Removed in Bond to other Divisions.		Exported.	Destroyed.	Entered for Manufacture, free	Remaining in Warehouse.	Totals.
Quantity.	Duty.	Warehoused in divisions to which removed.	In Transit.					
Std. lbs.	$ cts.	Std. lbs	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.
2,861	801 08			625			634	4,120
28,254	7,911 12	432	1,225	885			8,797	39,596
8,145	2,390 36	839					6,496	15,480
1,986,872	556,798 76	1,862		359,745	75	161,065	2,370,073½	4,879,692½
38,038	10,690 96	1,102		5,327			30,716	75,184
501,164½	149,896 88	7,619 7/16	288	40,121			213,726	762,919½
1,035	289 80						249	1,284
8,994	3,328 22				7		2,348	11,349
879½	246 26	117½	75	2,061				3,133
2,087	584 36						791	2,878
129	36 12	140						269
3,024	857 36						1,001	4,025
6,450	1,808 38	304		137	33		5,849	12,733
12,837	3,594 36						9,519	22,356
304,240½	87,579 63	62,666		73,967	2,665		418,827½	862,364½
23,484	6,846 56	3,154	4,003	2,295	414		18,596	51,816
2,928,494½	833,660 21	78,236⅛	5,591	485,079	3,194	161,065	3,087,543	6,749,202⅛
12,090½	3,557 61		138				12,652½	24,881½
12,273,300 3/16	3,457,151 71	65,737½	1,549	200,345	5,225½	570,052	10,642,670	23,818,879½
574,823	160,950 44			8,583			103,068½	686,474½
104,388½	29,955 82	13,710 1/16	1,856	39,587			65,711½	225,254½
189,616	137,188 94	618		14,377			261,808	766,419
2,823½	790 58						1,482	4,305½
13,457,011½	3,789,595 10	80,066 3/16	3,543	322,892	5,225½	570,052	11,087,382½	25,836,365½
7,659	2,159 92						10,574	18,233
3,804	1,109 22						1,266	5,070
4,978	1,393 84	110	129				3,447	8,664
8,782	2,503 06	110	129				4,713	13,734
3,691	1,033 48						12,353	16,044
20,614	5,914 16			3,454	78		14,074	38,220
2,306	648 48	308			35		660	4,410
83,185	23,588 71			2,653	211		15,078	101,427
45,779	13,463 24	1,780		3,701	62		25,647	74,969
13,459	4,191 60	207		3,938	29		7,090	30,423
59,238	17,654 84	1,987		9,640	91		32,737	104,392
16,571,311⅛	4,676,757 99	100,767⅛	9,268	823,617	8,854½	731,117	14,270,041½	32,319,165½

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—RAW LEAF TOBACCO, INCLUDING

DR. No. 21.—COMPARATIVE STATEMENT of Warehouse Returns

Provinces.	Remaining in Warehouse from last year.	Imported.	Warehoused ex-Factory.	Received from other Divisions.		Totals.
				Removed during the year.	In Transit last year.	
1915	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.
Ontario	2,914,125	3,088,016 9/10	269,379	47,871 3/5	505½	6,319,898
Quebec	6,584,617 3/8	14,492,156 1/8	133,745	128,091 7/8	13,228½	21,351,839 1/5
New Brunswick	14,846	12,341				27,187
Nova Scotia	3,919	13,437	1,037	1,022		19,415
Prince Edward Island	24,399					24,399
Manitoba	20,981	27,314		2,216	833½	51,344½
Saskatchewan	4,547	4,847		438		9,832
Alberta	41,007	57,800		688	460	99,955
British Columbia	61,541	74,884	4,038	1,641		142,104
Totals	9,669,982 5/8	17,770,796 1/10	408,199	181,968 19/40	15,027½	28,045,973 7/10
1916.						
Ontario	3,296,731½	3,177,753½	244,525	29,039 19/20	1,152½	6,749,202 9/20
Quebec	8,302,834 3/40	16,923,760 15/16	159,384¾	127,400 7/10	12,823	25,526,203 17/80
New Brunswick	12,528	5,705				18,233
Nova Scotia	7,283	5,514		937		13,734
Prince Edward Island	21,254	2,290				23,544
Manitoba	14,369	20,406	3,312	133		38,220
Saskatchewan	2,362	1,057				3,419
Alberta	22,012	78,676	67	672		101,427
British Columbia	51,081	40,770	7,126	2,585		101,562
Totals	11,730,455 3/40	20,255,932 7/16	414,414¾	160,767 13/20	13,975½	32,575,545 33/80

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

STEMS, SCRAPS, AND CUTTINGS—*Concluded.*

for the Fiscal Years ended March 31, 1915 and 1916. CR.

Entered for Consumption.		Removed in Bond to other Divisions.		Exported.	Destroyed	Entered for Manufacture, Free.	Remaining in Warehouse.	Total.
Quantity.	Duty.	Warehoused in divisions to which removed.	In Transit.					
Std. lbs.	$ cts.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.
2,722,770½	786,195 02	108,032	4,629	187,735	.....	.....	3,296,731½	6,319,898
12,770,886$\frac{21}{20}$	3,600,998 12	69,202¼$\frac{1}{8}$	9,346½	173,303½	26,266	.....	8,302,834¼$\frac{1}{4}$	21,351,879¼
14,495	4,058 60	.....	.....	164	.....	.....	12,528	27,187
11,095	3,139 78	.....	.....	1,037	.....	.....	7,283	19,415
3,077	861 56	.....	.....	.....	68	.....	21,254	24,399
36,413½	11,133 36	562	.....	.....	.....	.....	14,369	51,344½
6,122	1,736 28	914	.....	.....	434	.....	2,362	9,832
74,308	21,090 58	1,776	.....	1,675	184	.....	22,012	99,955
84,162	25,070 22	1,482	.....	4,699	680	.....	51,081	142,104
15,723,329$\frac{3}{20}$	4,454,283 52	181,968½$\frac{1}{20}$	13,975½	368,613¾	27,632	.....	11,730,455$\frac{3}{40}$	28,045,973$\frac{1}{4}$
2,928,494¼	833,660 21	78,236¼	5,591	485,079	3,194	161,065	3,087,543	6,749,202¼
13,457,041$\frac{23}{80}$	3,789,595 10	80,066$\frac{7}{20}$	3,543	322,892	5,225¼	570,052	11,087,382$\frac{23}{40}$	25,326,205$\frac{11}{40}$
7,659	2,159 92	.....	.....	.....	.....	.....	10,574	18,233
8,782	2,503 06	110	129	.....	.....	.....	4,713	13,734
3,691	1,033 48	.....	.....	.....	.....	.....	19,853	23,544
20,614	5,914 16	.....	.....	3,454	78	.....	14,074	38,220
2,306	648 48	398	.....	.....	35	.....	680	3,419
83,485	23,588 74	.....	.....	2,653	211	.....	15,078	101,427
59,238	17,654 84	1,957	.....	9,539	91	.....	30,737	101,562
16,671,311$\frac{5}{20}$	4,676,757 99	160,767½	9,263	823,617	8,834½	731,117	14,270,634½	32,273,546½

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—OTHER MATERIALS.

No. 22.—Warehouse Return for the Fiscal Year ended March 31, 1916.

Dr. Cr.

Remaining in Warehouse from last year.	Warehoused	Totals.	Divisions.	Entered for Consumption.		Remaining in Warehouse.	Totals.
				Quantity.	Duty.		
Lbs.	Lbs.	Lbs.		Lbs.	$ cts.	Lbs.	Lbs.
99,319	2,182,604	2,281,923	Montreal, Que.	1,365,175	218,428 00	916,748	2,281,923
99,319	2,182,604	2,281,923	....Totals	1,365,175	218,428 00	916,748	2,281,923

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—OTHER MATERIALS—*Concluded.*

No. 23.—Comparative Statement of Warehouse Returns for the Fiscal Years ended March 31, 1915 and 1916.

Dr. Cr.

Remaining in Warehouse from last year.	Warehoused.	Totals.	Provinces.	Entered for Consumption.		Remaining in Warehouse.	Totals.
				Quantity.	Duty.		
Lbs.	Lbs.	Lbs.	1915.	Lbs.	$ cts.	Lbs.	Lbs.
67,444	1,312,464	1,379,908	Quebec	1,280,589	204,894 24	99,319	1,379,908
			1916.				
99,319	2,182,604	2,281,923	Quebec	1,365,175	218,428 00	916,748	2,281,923

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A.—CANADA TWIST TOBACCO.

No. 24.—Statement of Revenue collected from Canada Twist Tobacco for the Fiscal year ended March 31, 1916.

Divisions.	Licenses.		Canada Twist, at 10 cts. per lb.	Total Duty Collected including License Fees.
	No.	Fees.		
		$	Lbs.	$ cts.
Ottawa, Ont.	4	8	540	62 00
Prescott, "	1	2	880	90 00
Windsor, "	1	2	50	7 00
Totals	6	12	1,470	159 00
Montreal, Que.	19	38	5,960	634 00
Grand Totals	25	50	7,430	793 00

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—CANADA TWIST TOBACCO—*Concluded*

No. 25.—Comparative Statement for the Fiscal Years ended March 31, 1915 and 1916.

Provinces.	Licenses.		Canada Twist, at 10 cts. per lb.	Total Duty Collected including License Fees.
	No.	Fees.		
		$	Lbs.	$ cts.
1915				
Ontario	4	8	580	63 00
Quebec	21	42	6,880	624 50
Totals	25	50	6,860	687 50
1916				
Ontario	6	12	1,470	159 00
Quebec	19	38	5,960	634 00
Totals	25	50	7,430	793 00

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—CIGARS.

No. 26.—RETURN of Manufactures for the Fiscal Year ended March 31, 1916.

Divisions.	Licenses.		Total Raw Leaf Tobacco and other materials actually used.	Deficiencies Paying Duty.	Cigars at $4.00 per thousand.			Cigars at $3.00 per thousand.			Total Duty collected ex-manufactory, including License Fees.
	No.	Fees.		Cigars.	Manufactured.	Paid Duty.	Warehoused.	Manufactured.	Paid Duty.	Warehoused.	
		$ cts.	Lbs.	No.	No.	No.	No.	No.	No.	No.	$ cts.
Belleville, Ont	1	50 00	2,422					128,050	61,600	66,450	234 80
Brantford, "	5	250 00	39,782		1,020	1,020		1,944,560	516,200	1,428,360	1,802 68
Guelph, "	7	350 00	24,620					1,282,850	662,700	620,150	2,338 09
Hamilton, "	10	500 00	301,673	3,120	1,050		1,050	14,036,055	4,698,615	9,337,440	14,605 20
Kingston, "	3	125 00	47,248		2,535	2,535		2,381,650	996,600	1,385,050	3,124 94
London, "	35	1,650 00	596,760	45,522	12,000	12,000		29,772,185	25,226,485	4,545,700	77,511 40
Ottawa, "	1	50 00	3,363					182,725	182,725		598 18
Owen Sound, "	2	100 00	17,402	939				894,525	462,700	431,825	1,490 94
Perth, "	2	100 00	901½					50,550	20,550	30,000	161 66
Peterborough, "	2	100 00	2,452					119,250	119,250		457 75
Port Arthur, "	1	50 00	548	2,659				22,250	22,250		126 24
Prescott, "	2	100 00	7,870					410,350	337,600	72,750	1,112 80
St. Catharines, "	9	425 00	17,622					1,023,450	993,450	30,000	3,405 35
Stratford, "	4	200 00	21,974	100	1,500	1,500		1,136,315	770,240	366,075	2,517 05
Toronto, "	23	1,150 00	310,135½	64,127				16,173,830	10,316,030	5,857,800	32,290 75
Windsor, "	7	350 00	39,956					1,899,150	1,649,400 *550	249,200	5,298 25
Totals	114	5,550 00	1,454,728¾	116,467	18,105	17,055	1,050	71,457,745	47,036,395 *550	24,420,800	147,079 08
Joliette, Que	7	350 00	80,159½		15	15		4,995,875	3,635,220	1,360,655	11,255 72
Montreal, "	45	2,150 00	1,790,576	39,515	14,385	14,385		99,048,850	61,605,630	37,443,220	187,143 17
Quebec, "	2	100 00	92,500½					4,729,545	2,690,815	2,038,730	8,172 45
St. Hyacinthe, "	10	475 00	173,149	2,195	69,006	62,706	6,300	10,933,130	6,740,105	4,193,025	20,952 73
Sherbrooke, "	7	350 00	112,738		675	675		6,093,680	3,324,450	2,769,230	10,326 61
Three Rivers, "	4	200 00	9,736		300	300		537,770	427,820	109,950	1,484 66
Totals	75	3,625 00	2,258,858¾	41,710	84,381	78,081	6,300	126,338,850	78,424,040	47,914,810	239,335 34

St. John, N.B.	2	100 00	35,545					2,004,100	163,000	1,841,100	589 00	
Halifax, N.S.	3	150 00	13,712					753,570	541,160	212,410	1,773 48	
Digby	1	50 00	3,894					180,900	166,400	14,500	549 20	
Totals	4	200 00	17,606					934 470	707,560	226,910	2,322 68	
Winnipeg, Manitoba	12	600 00	41,773	20,880				2,058,465	1,642,715	415,750	5,590 83	
Moose Jaw, Saskatchewan	4	200 00	8,003	14,009				121,500	121,500		606 53	
Calgary, Alberta	8	400 00	77,758	6,672	3,600	3,600		3,768,485	3,751,485	17,000	11,688 92	
Vancouver, B.C.	17	850 00	49,606	7,914	2,100	2,100		2,077,005	2,077,005		7,113 17	
Victoria	11	727 50	14,754					760,150	760,150		2,805 45	
Totals	28	1,577 50	64,360	7,914	2,100	2,100		2,837,155	2,837,155		9,918 62	
Grand Totals	247	12,000 00	3,924,622	207,572	108,186	100,836	7,350	209,520,770	134,683,850 *550	74,836,370	417,131 00	

*Discrepancy explained

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—CIGARS—*Continued.*

No. 27.—Comparative Statement of Manufactures for the Fiscal Years ended March 31, 1915 and 1916.

Provinces.	Licenses.		Total Raw Leaf Tobacco and other materials actually used.	Deficiencies Paying Duty.	Cigars at $4 per thousand.			Cigars at $3 per thousand.			Total Duty collected ex-manufactory including License Fees.
	No.	Fees.		Cigars.	Manufactured.	Paid Duty.	Warehoused.	Manufactured.	Paid Duty.	Warehoused.	
1915.		$ cts.	Lbs.	No.	No.	No.	No.	No.	No.	No.	$ cts.
Ontario	116	5,700 00	1,637,827¾	242,678	183,000	183,000		82,127,565	51,154,510	30,973,055	139,798 65
Quebec	71	3,400 00	2,284,847½	955,249	27,105	26,490	615	128,140,505	73,937,335 * 30,000	54,173,170	200,817 60
New Brunswick	3	150 00	55,807					3,062,600	448,400	2,614,200	1,296 05
Nova Scotia	5	250 00	21,769					1,164,155	660,910	503,245	2,004 76
Manitoba	12	600 00	66,664	21,035				3,374,800	2,408,095	966,705	6,860 51
Saskatchewan	7	325 00	6,642	4,940				349,040	349,040		1,217 96
Alberta	12	600 00	71,231					3,374,105	3,374,105		9,233 88
British Columbia	36	1,775 00	81,497	80,724				4,345,000	4,323,900	21,100	13,046 21
Totals	262	12,800 00	4,226,285¼	1,304,626	210,105	209,490	615	225,937,770	136,656,295 * 30,000	89,251,475	374,275 62

[illegible]											
[illegible]	114	3,050 00	1,484,728	116,467	18,105	17,055	1,050	71,457,745	47,036,395 * 550	24,420,800	147,079 08
[illegible]	77	2,025 00	2,258,538	41,710	84,381	78,081	6,300	126,338,850	78,424,040	47,914,810	239,335 34
[illegible]	2	100 00	85,345	.....	.....	.....	.....	2,004,100	163,000	1,841,100	589 06
[illegible]	4	200 00	17,606	.....	.....	.....	.....	934,470	707,560	226,910	2,322 68
[illegible]	12	600 00	41,773	20,880	.....	.....	.....	2,058,465	1,642,715	415,750	5,590 83
[illegible]	4	200 00	3,003	14,009	.....	.....	.....	121,500	121,500	.....	606 53
[illegible]	8	400 00	77,758	6,692	3,600	3,600	.....	3,768,485	3,751,485	17,000	11,688 92
[illegible]	28	1,375 00	55,360	7,914	2,100	2,100	.....	2,837,155	2,837,155	.....	9,918 62
Totals	297	12,050 00	3,924,602	207,672	108,186	100,836	7,350	209,520,770	134,683,850 * 550	74,836,370	417,131 00

* Destroyed by fire.

Total number of cigars manufactured—

1915	226,147,875
1916	209,628,956

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—CIGARS—*Continued.*

DR. No. 28.—WAREHOUSE RETURN for the Fiscal Year ended March 31, 1916. CR.

Remaining in Warehouse from last year.	Warehoused.	Received from other Divisions.		Totals.	Divisions.	Entered for Consumption.		Removed to other Divisions.		Army, Navy, and Ship's Stores.	Exported.	Remaining in Warehouse.	Totals.
		Removed during the year.	In Transit last year.			Quantity.	Duty.	Warehoused in Divisions to which Removed.	In Transit.				
No.	No.	No.	No.	No.		No.	$ cts.	No.	No.	No.	No.	No.	No.
57,500	66,450	.....	.....	123,950	Belleville, Ont..	80,000	240 00	.....	.....	1,500	.....	42,450	123,950
1,128,925	1,428,360	.....	.....	2,557,285	Brantford, " ..	1,296,600	3,888 00	.....	.....	5,000	.....	1,256,285	2,557,285
231,575	620,150	.....	.....	851,725	Guelph, " ..	671,475	2,014 43	.....	.....	.....	.....	180,250	851,725
2,291,420	9,338,490	1,494,500	.....	13,124,410	Hamilton, " ..	11,671,160	35,013 51	84,000	6,000	112,125	11,125	1,240,000	13,124,410
335,975	1,385,050	.....	.....	1,721,025	Kingston, " ..	1,256,000	3,768,00	.....	.....	40,000	.....	425,025	1,721,025
2,196,905	4,545,700	.....	.....	6,742,605	London, " ..	4,520,560	13,561 70	.....	.....	34,000	.....	2,188,045	6,742,605
157,700	431,825	.....	.....	589,525	Owen Sound, " ..	477,250	1,431 75	.....	.....	.....	.....	112,275	589,525
52,300	30,000	.....	.....	82,300	Perth, " ..	10,000	30 00	.....	.....	.....	.....	72,300	82,300
18,950	72,750	.....	.....	91,700	Prescott, " ..	90,200	270 60	.....	.....	1,500	.....	.....	91,700
65,000	30,000	.....	.....	95,000	St. Catharines, " ..	80,000	240 00	.....	.....	.....	.....	15,000	95,000
98,875	366,075	.....	.....	464,950	Stratford, " ..	417,300	1,251 91	.....	.....	.....	.....	47,650	464,950
1,059,225	5,857,800	13,500	.....	6,930,525	Toronto, " ..	5,646,145	16,938 48	.....	.....	118,950	.....	1,165,430	6,930,525
192,500	249,200	.....	.....	441,700	Windsor, " ..	182,300	562 10	.....	.....	.....	.....	259,400	441,700
7,886,850	24,421,850	1,508,000	.....	33,816,700	Totals	26,398,390	79,210 48	84,000	6,000	313,075	11,125	7,004,110	33,816,700
679,475	1,360,655	.....	.....	2,040,130	Joliette, Que..	1,142,835	3,428 51	.....	.....	.....	.....	897,295	2,040,130
7,162,945	37,443,220	2,833,300	109,800	47,549,265	Montreal, " ..	37,717,110	113,151 45	1,559,000	25,000	167,200	.....	8,080,925	47,549,265
246,625	2,038,730	.....	.....	2,285,355	Quebec, " ..	1,352,305	4,056 91	.....	.....	9,500	.....	923,550	2,285,355
113,125	4,199,325	.....	.....	4,312,450	St. Hyacinthe, " ..	455,700	1,412 10	2,833,300	126,650	10,000	.....	886,800	4,312,450
1,636,685	2,769,230	.....	.....	4,405,915	Sherbrooke, " ..	2,503,555	7,510 80	.....	.....	11,250	.....	1,891,110	4,405,915
140,200	109,950	.....	.....	250,150	Three Rivers, " ..	173,700	521 10	.....	.....	.....	.....	76,450	250,150
9,979,055	47,921,110	2,833,300	109,800	60,843,265	Totals..	43,345,235	130,080 87	4,392,300	151,650	197,950	.....	12,756,130	60,843,265
865,350	1,841,100	.....	.....	2,706,450	St. John, N. B..	1,998,400	5,995 20	.....	.....	4,000	.....	704,050	2,706,450

165,345	213,410	.....	.....	378,755	Halifax.	N.S.	244,800	734 40	....	.....	800	.....	133,155	378,755
.....	14,500	.....	.....	14,500	Pictou.	"	14,500	43 50	.....	.....	.....	.....	.....	14,500
165,345	227,910	.....	.....	393,255	Totals.	....	259,300	777,90	.....	.....	800	.....	133,155	393,255
308,325	315,750	70,000	.....	694,275	Winnipeg.	Man.	562,125	1,686 38	.....	.....	60,850	.....	71,300	694,275
.....	17,000	.....	.....	17,000	Calgary.	Alberta	17,000	51 00	.....	.....	.....	.....	.....	17,000
68,100	.....	65,000	.....	151,100	Vancouver.	B.C.	75,000	225 00	8,000	.....	44,300	.....	23,800	151,100
.....	.....	8,000	.....	8,000	Victoria.	"	.....	.....	.....	.....	3,400	.....	4,600	8,000
68,100	.....	73,000	.....	159,100	Totals.	.....	75,000	225 00	8,000	.....	47,700	.....	28,400	159,100
19,192,225	74,943,730	4,484,300	109,800	98,630,045	Grand Totals	..	72,655,450	218,026 83	4,484,300	157,650	624,375	11,125	20,697,145	98,630,045

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—CIGARS—*Concluded.*

DR. No. 29.—COMPARATIVE STATEMENT of Warehouse Returns for the Fiscal Years ended March 31, 1915 and 1916. CR.

Remaining in Warehouse from last year.	Warehoused.	Received from other Divisions.		Totals.	Provinces.	Entered for Consumption.		Removed to other Divisions.		Army, Navy, and Ship's Stores.	Exported.	Remaining in Warehouse.	Totals.
		Removed during the year.	In Transit last year.			Quantity.	Duty.	Warehoused in Divisions to which Removed.	In Transit.				
No.	No.	No.	No.	No.	1915.	No.	$ cts.	No.	No.	No.	No.	No.	No.
10,013,840	30,973,055	2,069,050	.....	43,055,945	Ontario.....	34,257,045	88,456 92	907,050	.....	.....	5,000	7,886,850	43,055,945
17,313,246	54,173,785	2,885,025	117,500	74,489,556	Quebec	60,344,676	152,781 29	4,047,025	109,800	.....	9,000	9,979,055	74,489,556
773,000	2,614,200	.....	.....	3,387,200	New Brunswick....	2,521,850	6,386 03	.....	.....	.....	.....	865,350	3,387,200
134,605	503,245	.....	.....	637,850	Nova Scotia. .	469,405	1,144 87	.. ...	.....	.....	2,100	166,345	637,850
344,975	966,705	.....	.....	1,311,680	Manitoba	1,103,155	2,860 44	....	.....	.....	... ...	208,525	1,311,680
65,000	21,100	....	.....	86,100	British Columbia..	.....	....	....	.. ..	....	.....	86,100	86,100
28,644,666	89,252,090	4,954,075	117,500	122,968,331	Totals	98,696,131	251,629 55	4,954,075	109,800	.....	16,100	19,192,225	122,968,331
					1916.								
7,886,850	24,421,850	1,508,000	.....	33,816,700	Ontario.	26,398,390	79,210 48	84,000	6,000	313,075	11,125	7,004,110	33,816,700
9,979,055	47,921,110	2,833,300	109,800	60,843,265	Quebec	43,345,235	130,080 87	4,392,300	151,650	197,950	.....	12,756,130	60,843,265
865,350	1,841,100	....	.....	2,706,450	New Brunswick....	1,998,400	5,995 20	....	.....	4,000	.....	704,050	2,706,450
166,345	226,910	....	.....	393,255	Nova Scotia.	259,300	777 90	.....	... ...	800	.....	133,155	393,255
208,525	415,750	70,000	.....	694,275	Manitoba...	562,125	1,686 38	.....	.....	60,850	.....	71,300	694,275
... ..	17,000	.....	.....	17,000	Alberta.....	17,000	51 00	.....	.....	.....	.. ....	.....	17,000
86,100	....	73,000	.....	159,100	British Columbia...	75,000	225 00	8,000	.....	47,700	.....	28,400	159,100
19,192,225	74,843,720	4,484,300	109,800	98,630,045	Totals.....	72,655,450	218,026 83	4,484,300	157,650	624,375	11,125	20,697,145	98,630,045

	1915.	1916.
Total duty collected, ex-manufactory and ex-warehouse.....	$ 613,105 17	$ 623,107 83
License fees	12,800 00	12,050 00
Totals	$ 625,905 17	$ 635,157 83

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A.—INSPECTION OF PETROLEUM.

No. 30.—Return of Inspected Petroleum and Naphtha shipped from Refineries, during the Fiscal Year ended March 31, 1916.

Divisions.	Licenses.		Petroleum.	Naphtha.	Totals.
	No.	Fees.			
		$	Gallons.	Gallons.	Gallons
London, Ont	3	3	30,773,387 11	21,107,425 88	51,880,812 99
Toronto	2	2	2,360,506 00	3,463,122 00	5,823,628 00
Totals	5	5	33,133,893 11	24,570,547 88	57,704,440 99
Vancouver, B.C.	1	1	1,641,661 70	4,668,296 10	6,309,957 80
Grand Totals	6	6	34,775,554 81	29,238,843 98	64,014,398 79

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—INSPECTION OF PETROLEUM—*Concluded.*

No. 31.—Comparative Statement of Inspected Petroleum and Naphtha shipped from Refineries during the Fiscal Years ended March 31, 1915 and 1916.

Provinces.	Licenses.		Petroleum.	Naphtha.	Totals.
	No.	Fees.			
1915.		$	Gallons.	Gallons	Gallons
Ontario	5	5	30,948,769 08	15,265,380 01	46,214,149 09
British Columbia	1	1	168,636 00		168,636 00
Totals	6	6	31,117,405 08	15,265,380 01	46,382,785 09
1916					
Ontario	5	5	32,133,893 11	24,570,547 88	57,704,440 99
British Columbia	1	1	1,641,661 70	4,668,296 10	6,309,957 80
Totals	6	6	34,775,554 81	29,238,843 98	64,014,398 79

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—

No. 32.—RETURN of Manufactures for

Divisions.	Licenses.		Materials used.			
	No.	Fees.	Spirits.	Beer, Wine, etc.	Nitric Acid.	Mercury.
		$ cts.	Gallons.	Gallons.	Lbs.	Lbs.
Brantford, Ont.	1	50 00	9,828 04	144 00	.....	.....
Hamilton, "	4	500 00	24,204 09	250 80	.....	.....
Kingston, "	2	100 00	12,621 84	157 72	.....	.....
Ottawa, "	.....	.....	.....	.....	.....	.....
Owen Sound, "	1	50 00	15,926 28	148 80	.....	.....
Perth, "	4	300 00	31,063 03	.....	.....	.....
Peterborough "	1	50 00	.....	.....	.....	.....
Prescott, "	1	300 00	80,675 43	.....	402,342	43,397
Stratford, "	1	50 00	.....	.....	.....	.....
Toronto, "	17	1,075 00	532,547 90	1,869 00	.....	.....
Windsor, "	11	550 00	40,418 25	221 52	.....	.....
Totals	43	3,025 00	747,284 86	2,647 84 144 00	402,342 *	43,397
				255 91	†	
Montreal, Que.	18	1,400 00	148,102 96	385 50	.....	.....
Quebec, "	1	50 00	14,561 91	386 00	.....	.....
St. Hyacinthe, "	2	200 00	94,399 23	.....	.....	.....
Sherbrooke, "	1	300 00	65,999 69	.....	301,275	40,125
Totals	22	1,950 00	323,063 79	255 91 771 50	* 301,275	40,125
St. John, N.B	2	100 00	11,611 73	50 10 164 61	..... †	.....
Winnipeg, Man	9	450 00	51,200 23	26 90 925 71	..... †	.....
Calgary, Alta.	3	125 00	18,930 79	371 30 704 95	..... †	.....
Vancouver, B.C.	1	50 00	8,268 52	78 00	.....	.....
Grand Totals	80	5,700 00	1,160,359 92	144 00 3,945 64 2,051 18	* 703,617 †	83,522

*Malt extract. † Vinegar.

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

MANUFACTURES IN BOND.

the Fiscal Year ended March 31, 1916.

Manufactured.		Paid duty ex-manufactory.		Warehoused.		Total Duty Collected ex-manufactory, including Licence Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Gallons.	Lbs.	Gallons.	$ cts.	Gallons.	Lbs.	$ cts.
57,974 47		57,974 47	2,319 09			[illegible]
169,110 26		62,414 91	2,496 58	97,695 35		[illegible]
84,189 21		5,701 70	228 07	78,487 51		328 07
			890 91			[illegible]
86,126 65		77,062 21	3,082 53	9,064 44		[illegible]
						[illegible]
						[illegible]
	77,847				77,847	[illegible]
						[illegible]
885,328 21		117,197 68	4,687 91	768,130 53		[illegible]
224,449 43		134,650 60	5,386 00	89,798 83		[illegible]
1,498,178 23	77,847	455,001 57	19,091 09	1,043,176 66	77,847	[illegible]
237,713 47		191,176 09	7,647 04	46,537 38		9,047 04
90,839 77		67,017 82	2,680 72	23,821 95		[illegible]
						[illegible]
	46,452				46,452	[illegible]
328,553 24	46,452	258,193 91	10,327 76	70,359 33	46,452	[illegible]
54,069 26		54,069 26	2,162 78			[illegible]
317,096 39		260,561 87	12,872 91	56,534 52		[illegible]
84,473 92		77,531 30	3,101 22	6,942 62		[illegible]
42,036 58		42,036 58	1,681 45			[illegible]
2,324,407 62	124,299	1,147,394 49	[illegible]	1,177,013 16	124,299	[illegible]

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—

No. 33.—COMPARATIVE STATEMENT of Manufactures for

Provinces.	Licenses.		Materials used.			
	No.	Fees.	Spirits.	Beer, Wine, etc.	Nitric Acid.	Mercury.
1915.		$ cts.	Gallons.	Gallons.	Lbs.	Lbs.
Ontario	39	2,200 00	250,134 76	122·70 * 2,456·88 272·95 †	161,132	17,485
Quebec	15	975 00	121,311 12	925·00	254,299	33,450
New Brunswick	2	100 00	8,532 51	37·20	.....	.....
Manitoba	10	475 00	67,326 08	779·53 † 1·40	.....	.....
Alberta	3	150 00	13,275 08	409·07 295·90	.....	.....
British Columbia	1	50 00	13,453 76	156·20	.....	.....
Totals	70	3,950 00	474,033 31	122·70 * 1,461·55 3,875·58 †	415,431	50,935
1916.						
Ontario	43	3,025 00	747,284 86	144·00 * 2,647·84 255·91 †	402,342	43,397
Quebec	22	1,950 00	323,063 79	771·50	301,275	40,125
New Brunswick	2	100 00	11,611 73	164·61 † 50·10	.....	.....
Manitoba	9	450 00	51,200 23	925·71 † 26·90	.....	.....
Alberta	3	125 00	18,930 79	704 95 † 371 30	.....	.....
British Columbia	1	50 00	8,268 52	78 00	.....	.....
Totals	80	5,700 00	1,160,359 92	144 00 * 2,051 18 3,945 64 †	703,617	83,522

* Malt extract. † Vinegar.

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

MANUFACTURES IN BOND—*Continued.*

the Fiscal Years ended March 31, 1915 and 1916.

Manufactured.		Paid Duty ex-Manufactory.		Warehoused.		Total Duty Collected ex-Manufactory including License fee.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Gallons.	Lbs.	Gallons.	$ cts.	Gallons.	Lbs.	$ cts.
1,339,642·79	31,258	442,515·31	17,700 71	897,127 48	31,258	18,190 71
337,196·85	38,481	269,392·45	10,775 69	67,804 40	38,481	11,759 69
36,386 96		33,656·65	1,346 29	2,730 31		1,446 29
349,752 20		246,591·24	9,863 65	103,160 96		10,338 65
56,380 31		56,380·31	2,255 19			2,402 19
80,061·61		80,061·61	3,202 49			3,302 49
2,199,420·72	69,739	1,128,597·57	45,144 02	1,070,823 15	69,739	49,604 02
1,198,178 23	77,847	455,091 57	19,091 09	1,043,176 66	77,847	22,116 19
328,553 24	46,452	258,193·91	10,327 76	70,359 33	46,452	12,527 76
54,069 26		54,069 26	2,162 78			2,262 78
317,096 39		260,561·87	12,872 91	56,534 52		13,322 91
84,473 92		77,531·30	3,101 22	6,942 62		3,230 22
12,036,58		12,036 58	1,081 43			1,731 43
2,324,407 62	124,299	1,147,391 49	49,287 91	1,177,018 18	124,299	54,077 93

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—

DR. No. 34.—WAREHOUSE RETURN for the

Remaining in Warehouse from last year.	Warehoused.		Received from other Divisions.	Totals.		Divisions.
Vinegar.	Vinegar.	Crude Fulminate.	Removed during the year.	Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	
.....	.....	.....	10,757·63	10,757·63	.....	Brantford, Ont.....
25,527·54	97,695·35	.....	.....	123,222·89	.....	Hamilton " .....
20,381·74	78,487·51	.....	.....	98,869·25	.....	Kingston, " .....
523·60	.....	.....	.....	523·60	.....	Ottawa, " .....
.....	9,064·44	.....	.....	9,064·44	.....	Owen Sound, " .....
.....	.....	77,847	.....	.....	77,847	Prescott, " .....
243,465·20	768,130·53	.....	.....	1,011,595·73	.....	Toronto, " .....
.....	89,798·83	.....	.....	89,798·83	.....	Windsor, " .....
289,898·08	1,043,176·66	77,847	10,757·63	1,343,832·37	77,847	.....Totals.....
48,408·09	46,537·38	.....	.....	94,945·47	.....	Montreal, Que.....
14,836·27	23,821·95	.....	.....	38,658·22	.....	Quebec, " .....
.....	.....	46,452	.....	.....	46,452	Sherbrooke, " .....
63,244·36	70,359·33	46,452	.....	133,603·69	46,452	.....Totals.....
83,507·76	56,534·52	.....	7,495·17	147,537·45	.....	Winnipeg, Man .....
.....	6,942·62	.....	.....	6,942·62	.....	Calgary, Alta .....
436,650·20	1,177,013·13	124,299	18,252·80	1,631,916·13	124,299	....Grand Totals....

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

MANUFACTURES IN BOND—*Continued.*

Fiscal Year ended March 31, 1916. CR.

Entered for Consumption.	Removed to other Divisions.	Vinegar.	Exported.	Remaining in Warehouse.	Totals.
	Vinegar.				

Vinegar.	Duty.	Warehoused in Divisions to which removed.	Free.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	$ cts.	Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.
10,757·63	430 31					10,757·63	
90,574·47	3,622 99	3,702·86			28,945·56	123,222·89	
83,825·26	3,353 02				15,043·99	98,869·25	
523·60	20 94					523·60	
4,392·89	175 72				4,671·55	9,064·44	
				77,847			77,847
886,374·72	35,455 01	14,549·94			110,671·07	1,011,595·73	
5,787·99	231 52				84,010·84	89,798·83	
1,082,236·56	43,289 51	18,252·80		77,847	243,343·01	1,343,832·37	77,847
52,852·32	2,114 11				42,093·15	94,945·47	
19,754·30	790 18				18,903·92	38,658·22	
				46,452			46,452
72,606·62	2,904 29			46,452	60,997·07	133,603·69	46,452
116,530·89	4,661 23		3,702·86		27,363·70	147,597·45	
500·00	20 00				6,442·62	6,942·62	
1,271,874·07	50 875 03	18,252·80	3,702·86	124,299	338,086·40	1,631,916·13	124,299

J. U. VINCENT,
Deputy Minister.

APPENDIX A —

DR. No. 35.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from last year.	Warehoused.	Received from other Divisions.	Totals.		Provinces.
Vinegar.	Vinegar.	Crude Fulminate.	Removed during the year.	Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	1915.
360,975·27	897,127·48	31,258	11,143·39	1,269,246·14	31,258	Ontario
66,531·31	67,804·40	38,481	.....	134,335·71	38,481	Quebec.
23,864 15	2,730·31	.....	.....	26,594·46	.....	New Brunswick
59,699·24	103,160·96	.....	.....	162,860·20	.....	Manitoba
511,069·97	1,070,823·15	69,739	11,143·39	1,593,036·51	69,739	Totals
						1916.
289,898·08	1,043,176·66	77,847	10,757·63	1,343,832·37	77,847	Ontario
63,244·36	70,359·33	46,452	.....	133,603·69	46,452	Quebec.
83,507·76	56,534·52	.....	7,495·17	147,537·45	.....	Manitoba
.....	6,942·62	.....	.....	6,942·62	.....	Alberta.
436,650·20	1,177,013·13	124,299	18,252·80	1,631,916·13	124,299	Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

SESSIONAL PAPER No. 12

MANUFACTURES IN BOND—*Concluded.*

for the Fiscal Years ended March 31, 1915 and 1916. CR.

Entered for Consumption.	Removed to other Divisions.	Vinegar.	Exported.	Remaining in Warehouse.	Totals.
	Vinegar.				

Vinegar.	Duty.	Warehoused in Divisions to which removed.	Free.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	$ cts.	Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.
965,204 67	38,728·12	11,143·39		31,258	[illegible]	1,269,246·14	31,258
71,091·35	2,843·65	..		38,481	63,244·36	134,335·71	38,481
26,594·46	1,063·80	.. ..	.. ..	..	..	26,594·46	..
79,352 44	3,174·07	.. ..	.. ..	..	83,507·76	[illegible]	..
1,145,242·92	45,809·64	11,143·39		69,739	436,650·20	[illegible]	69,739
1,082,236·56	43,289·51	18,252·80	..	77,847	[illegible]	1,343,832·37	77,847
72,666·62	2,904·29	..	..	[illegible]	[illegible]	[illegible]	46,452
116,[illegible] 89	4,661·25	..	3,702·86		27,303·70	147,587·45	
500 00	20·00	.. ..	..		6,442 62	[illegible]	
1,271,874·07	50,875·03	18,252·80	3,702·86	124,299	[illegible]	1,631,916·13	[illegible]

	1915.	1916.
Total duty collected, ex-manufactory and ex-warehouse....	$ 90,953 66	$ 104,112 24
License fees.....	[illegible]	[illegible]
Totals.....	$ 94,903 66	$ 105,812 24

J. U. VINCENT,
Deputy Minister

APPENDIX A.—ACETIC ACID.

No. 36.—RETURN of Manufactures for the Fiscal Year ended March 31, 1916.

Divisions.	Licenses.		Manufactured.	Paid Duty ex-Manufactory.		Warehoused.	Total Duty Collected ex-manufactory including License Fees.
	No.	Fees.	Acetic Acid.	Acetic Acid.	Duty.	Acetic Acid.	
		$ cts.	Galls.	Galls.	$ cts.	Galls.	$ cts.
Hamilton, Ont.	1	50 00	306,267 42	. . . . .	. . . . .	306,267 42	50 00
Montreal, Que.	1	50 00	203,753 12	203,753 12	8,150 14	. . . . .	8,200 14
Totals.	2	100 00	510,020 54	203,753 12	8,150 14	306,267 42	8,250 14

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—ACETIC ACID—*Continued.*

No. 37.—COMPARATIVE STATEMENT of Manufactures for the Fiscal Years ended March 31, 1915 and 1916.

Provinces.	Licenses.		Manufactured.	Paid Duty ex-Manufactory.		Warehoused.	Total Duty Collected ex-manufactory including License Fees.
	No.	Fees.	Acetic Acid.	Acetic Acid.	Duty.	Acetic Acid.	
1915.		$ cts.	Galls.	Galls.	$ cts.	Galls.	$ cts.
Ontario.	1	50 00	60,646 48	. . . . .	. . . . .	60,646 48	50 00
Quebec	1	50 00	178,887 43	178,887 43	7,155 48	. . . . .	7,205 48
Totals.	2	100 00	239,533 91	178,887 43	7,155 48	60,646 48	7,255 48
1916.							
Ontario.	1	50 00	306,267 42	. . . . .	. . . . .	306,267 42	50 00
Quebec	1	50 00	203,753 12	203,753 12	8,150 14	. . . . .	8,200 14
Totals.	2	100 00	510,020 54	203,753 12	8,150 14	306,267 42	8,250 14

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A.—ACETIC ACID—*Continued.*

No. 38.—WAREHOUSE RETURN for the Fiscal Year ended March 31, 1916.

DR. CR.

Warehoused	Total.	Divisions.	Exported	Total.
Acetic Acid.	Acetic Acid.		Acetic Acid.	Acetic Acid.
Galls.	Galls.		Galls.	Galls.
306,267·42	306,267·42	Hamilton.....	306,267·42	306,267·42

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX A.—ACETIC ACID—*Concluded.*

No. 39.—COMPARATIVE STATEMENT of Warehouse Returns for the Fiscal Years ended March 31, 1915 and 1916.

DR. CR.

Warehoused	Totals.	Provinces.	Exported	Totals
Acetic Acid.	Acetic Acid.		Acetic Acid.	Acetic Acid.
Galls.	Galls.	1915.	Galls.	Galls.
60,646·48	60,646·48	Ontario,	60,646·48	60,646·48
		1916.		
306,267·42	306,267·42	Ontario,	306,267·42	306,267·42
			1915.	1916
			$ cts.	$ cts.
Total duty collected on ex-manufactory			7,106 44	6,106 11
Licence fees ...			100 00	100 00
			7,206 44	6,206 11

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

(A)

METHYLATED SPIRITS.

No. 40.—STATEMENT showing the quantity of Raw Materials on hand on April 1, 1915, and March 31, 1916, and brought in during the year ended March 31, 1916.

DR. CR.

Names of Articles.	Stock on hand April 1, 1915.	Brought in during the year.	Total to be Accounted for.	Used in manufacture of Methylated Spirits.	Sold.	Stock on hand March 31, 1916.	Total Accounted for.
	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
Alcohol.....	6,380·60	161,412 02	167,792·62	161,044·11	8·25	6,740·26	167,792·62
Wood Naphtha.	1,191·15	35,824·32	37,015·47	34,977·11	....	2,038·36	37,015·47

(B)

STATEMENT showing the quantity of Raw Materials used, and Methylated Spirits produced therefrom.

DR. CR.

Alcohol used Statement (A) above.	Wood Naphtha used Statement (A) above.	Gasoline used Statement (A) above.	Total to be Accounted for.	Methylated Spirits produced.	Lost in Manufacture.		Total Accounted for
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	p. c.	Pr'f galls.
161,044·11	34,977·11	....	....	194,026·45	1,994·77	1·02	196,021·22

(C)

STATEMENT showing the quantity of Methylated Spirits on hand April 1, 1915, and March 31, 1916, quantity manufactured, sold and otherwise accounted for during the year ended March 31, 1916.

DR. CR.

Stock on hand April 1, 1915.	Manufactured as per Statement (B) above.	Brought in during the year.	Total to be Accounted for.	Sold.	Re-used in manufacture.	Stock on hand March 31, 1916.	Total Accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
8,843·21	194,026·45	....	202,869·66	201,420·22	..... .	1,449·44	202,869·66

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX B.

EXPENDITURES, Etc.

APPENDIX "B."

No. 1.—Details of Excise Expenditures for the Year ending March 31, 1916.

To whom paid.	Service.	Deductions for Superannuation.	Deductions for Retirement.	Deductions for Guarantee.	Amounts paid.	Total amounts paid.
	Belleville.					
McFee, A. C.	Salary as Collector from April 1, 1915 to March 31, 1916	76 05	113 40	7 20	1,978 32	
Cook, W. J.	" Deputy-Collector Class "A" for the year		109 32 / 98 64	3 60	1,763 40	
McArthur, G. H.	" 1st Class Exciseman for the year		90 00	4 32	1,705 68	
Brown, W. J.	" Special Class Exciseman for the year		23 76 / 79 92	4 32	1,491 96	
Wilson, H. R.	" " " "		73 68	2 88	1,398 36	
Sprague, F. W.	" 1st Class Exciseman for the year		63 35	2 88	1,202 44	
Lally, J. E.	" 2nd Class Exciseman "		42 00 / 51 06	2 88	926 52	
Treverton, C. B.	" 3rd Class Exciseman "		46 60	2 88	882 98	
Allen, B. K.	" 3rd Class Exciseman "		93 60 / 38 70	2 88	639 75	
Hardy, W. A. G.	" 3rd Class Exciseman "		86 40 / 34 92	2 88	575 76	
Cole, W. I.	" 3rd Class Exciseman from Jany. 1, '16 to March 31, 1916		7 50	48	142 02	
	Salaries	76 05	1,052 85	37 20	12,707 19	
	Contingencies				3,825 35	
						16,532 51
	Brantford.					
O'Donohue, M. J.	Salary as Collector for the year	39 96		7 20	1,952 76	
Sloan, W.	" Deputy Collector Class "A" for the year		75 00	3 60	1,421 40	
Orr, H. N.	" " " "B" "	52 44		2 88	1,417 18	
Newsome, I.	" 1st Class Exciseman for the year		62 40	2 88	1,184 64	
Schuler, F. C.	" 2nd " " "		62 40	2 88	1,184 64	
Fairley, W.	" 2nd " " "		39 96	2 88	757 08	
	Salaries	92 40	239 76	22 32	7,917 70	
	Contingencies				1,595 36	
						9,513 06

Guelph.

Lee, B.	Salary as Collector for the year				7 20	2,792 76	
Tiff, T. M.	"	Deputy Collector Class "A" for the year	39 96		3 60	1,956 36	
Gerald, W. H.	"	Special Class Exciseman for the year	43 92		4 32	2,151 72	
Pendleton, S.	"	Accountant for the year	36 00		4 32	1,759 68	
Bowman, A. W.	"	1st Class Exciseman for the year	30 00		2 88	1,467 12	
Eppes, A.	"	" " "	17 50		2 88	1,479 62	
O'Brien, E. C.	"	2nd " " "	24 96		2 88	1,222 08	
Abramson, F. J.	"	1st " " "	52 44		2 88	1,444 68	
Howie, A.	"	3rd " " "			2 88	985 46	
Clarke, J. J.	"	1st " " "		75 00	2 88	1,422 12	
Hanlon, J. H.	"	1st " " "	11 62	71 14	2 88	1,349 69	
Martin, N.	"	1st " " "		74 72	2 88	1,418 61	
Thomas, F. W.	"	1st " " "		71 14	2 88	1,349 69	
Ubelaker, A.	"	3rd " " "		47 50	2 88	899 60	
Folk, L.	"	3rd " " "		38 70	2 88	733 35	
		Salaries	256 40	378 20	51 12	22,432 54	
		Contingencies				1,006 30	
							23,438 84

Hamilton.

Raby, W. A. D.	Salary as collector for the year			98 82	14 40	2,195 06	
O'Brien, J.	"	Deputy collector Class "A" for the year		99 96	7 20	1,892 76	
Dunbobbin, R. W.	"	Accountant for the year	33 00		4 32	1,612 68	
O'Brien, J. F.	"	" " "	32 13		4 32	1,588 20	
Chevallier, J. H.	"	Special Class Exciseman for the year		1 65 28	1 4 32	1,450 44	
Harkness, H. T.	"	1st Class Exciseman for the year		1 79 92			
Bright, J. F. S.	"	" " "	52 44	75 00	2 88	1,422 12	
Lawlor, J. J.	"	" " "		75 00	2 88	1,444 68	
Elliott, W. J.	"	" " "		1 29 76	2 88	1,422 12	
Kirkpatrick, H. J.	"	" " "		1 73 68	2 88	1,368 60	
Sallenbach, A.	"	2nd " " "		71 14	2 88	1,349 69	
Kimball, J. C.	"	2nd " " "		1 32 20	2 88	1,170 24	
Hiscox, J. G.	"	2nd " " "		1 63 35	2 88	1,202 44	
Jones, W.	"	2nd " " "		63 35	2 88	1,202 44	
Griffin, P. F.	"	2nd " " "		1 27 96	2 88	1,117 48	
Henderson, G.	"	2nd " " "		1 60 35	2 88	1,222 08	
Bailey, M. C.	"	3rd " " "	21 96		2 88	968 52	
Smith, J. F.	"	3rd " " "		51 06	2 88	915 48	
Hutchison, C.	"	3rd " " "		1 53 04	2 88	947 16	
	"	Deputy Collector Class "B" for the year		1 51 06	2 88	947 16	
	"	Messenger for the year		49 92	2 88	797 08	
				49 92	2 88	797 08	
				39 96	2 88	797 08	
		Salaries	142 83	1,219 73	74 88	21,933 99	
		Contingencies				1,154 09	
							26,148 08

APPENDIX B.—No. 1.—Details of Excise Expenditures for the Year ending March 31, 1916—*Continued.*

To whom paid.	Service.	Deduction for Superannuation.	Deduction for Retirement.	Deduction for Guarantee.	Amounts paid.	Total amounts paid.
	Kingston.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Grimason, T.	Salary as Collector for the year	39 96		7 20	1,952 76	
Hanley, A.	" Deputy Collector Class "A" for the year	8 61	62 40	3 60	1,414 29	
Montgomery, W. H.	" 2nd Class Exciseman for the year			2 88	1,184 64	
O'Donnell, J.	" Messenger	18 42		2 88	977 16	
Fahey, E.	" 3rd Class Exciseman for the year			2 88	997 08	
Hogan, J.	" " " "		49 92	2 88	947 16	
Frizell, W.	" " " "		38 70	2 88	733 35	
	Salaries	66 99	151 02	25 20	8,206 44	
	Contingencies				104 43	
						8,310 87
	London.					
Davis, T. G.	Salary as Collector for the year		77 52	7 20	2,292 72	
Thrasher, W. A.	" Deputy Collector Class "A" for the year		99 96	3 60	1,818 84	
Webbe, C. E. A.	" 1st Class Exciseman for the year	31 92		3 60	1,564 44	
Coles, F. H.	" Accountant from March 31 April 15 to May 1, 1915. Died 24 May			0 36	149,64	
Lee, E.	" 1st Class Exciseman from April 1, 15 to July 1, 1915: superannuated July 1	7 50		0 72	366 78	
Foster, H.	" 1st " for the year	52 44		2 88	1,441 68	
Whitehead, J. P.	" Deputy Collector Class "B" for the year		47 50	2 88	899 61	
Pleasance, W.	" 2nd Class Exciseman for the year		51 06	2 88	968 52	
Robinson, J. T.	" 2nd " from April 1, to Nov. 15: Accountant Nov. 1, 15.		46 67	3 00	883 66	
Talbot, J.	" 3rd Class Exciseman for the year		49 92	2 88	947 16	
Farnworth, F. H.	" 3rd " "		49 15	2 88	930 89	
Hicks, W. H.	" Deputy Collector Class "B" for the year	27 96		2 88	1,369 08	
Cousins, T.	" " " "		60 00	2 88	1,137 12	
Fiddes, J.	" " " "		39 96	2 88	757 08	
Luton, A. A.	" " " "		56 66	2 88	1,073 78	
Tytler, J. M.	" Stenographer and Typewriter for the year		34 92		665 04	
Pringel, H, H	" 3rd Class Exciseman from 1 Oct. 15 to March 31, 1916		32 46	1 92	615 60	
Granger, F. V.	" 3rd " from Jan. 1, 16 to March 31, 1916		24 16	1 44	457 73	
Dean, J. C.	" 3rd " from March 1, 16 to March 31, 1916		17 91	1 44	338 98	

Thomas, W. H.	—	3rd	— from Jan. 1, 16 to March 31, 1916	.....	7 50	0 48	142 02
Lindsay, W. A. C.	—	3rd	— " " "	.....	7 50	0 48	142 02
			Salaries	119 82	702 85	50 52	18,965 39
			Contingencies	.....	.....	.....	4,271 91
							23,237 30
			Ottawa.				
Freeland, A.	Salary as Collector from March 30, 1915 to Dec 1, 15: Died 3 Nov. 15			.....	66 64	4 80	1,261 84
McKenzie, F.	—	Deputy Collector Class "A" for the year		.....	75 00	3 60	1,421 84
Fee, T.	—	1st Class Examiner from March 31, 1915 to Feb. 29, 16: superannuated		.....	.....	2 64	1,372 36
Roberts, J.	—	Deputy Collector Class "B" for the year		.....	64 92	2 88	1,232 16
Lapointe, G.	—	" " "		24 00	.....	2 88	1,173 12
Meldrum, J. M.	—	3rd Class Examiner for the year		.....	49 92	2 88	947 16
Chevalier, J. A.	—	3rd " "		.....	46 24	2 88	875 87
Ledroux, J.	—	Deputy Collector Class "B" for the year		.....	15 00	2 88	282 12
Fields, F. W.	—	3rd Class Examiner from June 1, 1915 to March 31, 1916		.....	50 00	2 40	947 60
			Salaries	24 00	367 72	27 84	9,513 63
			Contingencies	.....	.....	.....	7,757 64
							17,271 27
			Ottawa Annex.				
Graham, W. J.	Salary as Collector for the year			.....	.....	3 60	1,796 40
Edwards, C. J.	—	1st Class Examiner for the year		30 00	.....	2 88	1,467 12
Chisholm, W. S.	—	Deputy Collector Class "A" for the year		25 92	.....	3 60	1,270 44
Lamb, A.	—	1st Class Examiner for the year		.....	75 00	2 88	1,422 12
Robertson, C. W.	—	Deputy Collector Class "B" for the year		.....	45 00	2 88	852 12
			Salaries	55 92	120 00	15 84	6,808 20
			Contingencies	.....	.....	.....	808 33
							7,616 53
			Perth.				
Dunn, C. F.	Salary as Collector for the year			.....	33 00	7 20	1,598 51
Kennedy, H. T.	—	Deputy Collector Collector Class "A" for the year		.....	63 36	3 60	1,358 04
Sutcliffe, J. W.	—	Special Class Examiner for the year		.....	105 00	4 32	1,990 68
Armstrong, T. E.	—	[illegible]		.....	42 92	2 88	917 16
McCann, E. M.	—	[illegible]		.....	48 69	2 88	923 40
Houghton, E. A.	—	[illegible]		.....	38 70	2 88	733 35
MacMillan, A. G.	—	[illegible]		.....	38 70	2 88	733 35
Cosby, T.	—	Deputy Collector Class "B" for the year		.....	45 00	2 88	852 12
Brown, D. E.	—	" " "		.....	30 00	2 88	567 12
Dalton, J.	—	" " "		.....	39 96	3 60	756 36
Craig, J.	—	" " "		.....	24 96	2 88	472 08
Mason, E.	—	" " "		.....	24 96	2 88	472 08

APPENDIX B.—No. 1.—Details of Excise Expenditures for the year ending March 31, 1916—*Continued.*

To whom paid.	Service.	Deduction for			Amounts paid.	Total amounts paid.
		Superannuation.	Retirement.	Guarantee.		
	Perth—Con.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
McNaughton, J. C.	Salary as 3rd Class Exciseman from July 1, 15 to March 31, 1916: transf. from Peterborough.		48 69	2 16	924 12	
	Salaries		752 16	43 92	12,328 37	
	Contingencies				3,394 32	15,722 69
	Peterborough.					
McNaughton, J. C	Salary as Collector from April 1, to July 1, 1915; transferred to Perth		16 23	0 90	307 86	
Bickle, J. W.	" Deputy Collector Class "B" for the year	18 96		2 88	928 08	
Buller, W. H.	" Collector from July 1, 1915, to March 1, 1916		61 38	3 60	1,164 14	
Parker W. R.	" Deputy Collector Class "B" for the year		39 96	3 60	756 36	
	Salaries	18 96	117 57	10 98	3,156 41	
	Contingencies				599 84	3,756 28
	Port Arthur.					
Bridgman, M. W.	Salary as Collector for the year		90 00	3 60	1,706 40	
Smith, B. H	" 2nd Class Exciseman for the year		59 44	2 88	1,127 66	
Barnes, G.	" Deputy Collector Class "B" for the year		32 40	2 88	614 64	
Wink, J. C.	" 3rd Class Exciseman "		49 92	2 88	947 16	
	Salaries		231 76	12 24	4,395 86	
	Contingencies				1,057 64	5,453 50
	Prescott.					
Melville, T. R	Salary as Collector for the year		129 96	7 20	2,462 76	
White, J. B.	" Deputy Collector Class "A" for the year		171 00 98 64	3 60	1,701 72	
Murray, D.	" Special Class Exciseman "	36 00	140 40 89 23	4 32	1,759 68	
McPherson, E. A.	" 1st Class " "		74 78	2 88	1,190 13	
Granton C.	" 3rd " " "		51 18	2 88	970 89	
McNally, E	" " " "		84 24 47 49	2 88	815 37	

Dyer, W. F.	"	"	"		49 92	2 88	947 16	
Wood, J. A.	"	Deputy Collector Class "B"	"			2 88	997 08	
Deakin, W. H	"	" "B"	"		39 96	3 60	756 36	
Wood, C. E.	"	3rd Class Excisman from July 1, 1915, to March 31, 1916			23 74	1 92	449 33	
		Salaries		36 00	1,000 39	35 04	12,050 48	
		Contingencies					1,984 52	14,035 00
		Stratford.						
Hamm, G.	Salary as Collector for the year				75 00	7 20	1,992 72	
Tyler, T. S.	"	Deputy Collector Class "A" for the year			229 64 75 00	3 60	1,196 76	
Jaffrey, A. J.	"	Accountant for the year			101 52 64 92	4 32	1,129 20	
Dalton, M. J.	"	Deputy Collector Class "B" for the year			49 92	3 60	946 44	
Billings, W.	"	" "	"		9 12	3 60	170 54	
Dunford, T. C. F.	"	" "	from November 1, 1915, to March 31, 1916		20 81	1 20	394 64	
		Salaries			545 93	23 52	5,830 30	
		Contingencies					890 84	6,721 14
		St. Catharines.						
Hamm, C. A.	Salary as Collector for the year			31 92		3 60	1,564 44	
Johnston, H. J.	"	Deputy Collector Class "A" for the year			54 96	2 88	1,042 08	
Millson, E.	"	3rd Class Excisman	"			2 88	1,247 04	
Schultz, E. L. H.	"	" "	"	43 68		2 88	1,203 36	
Hamm, W. A.	"	1st Class	"		75 00	2 88	1,422 12	
		Salaries		75 60	129 96	15 12	6,479 04	
		Contingencies					312 72	6,791 76
		Toronto.						
Fassbinder, G. E.	Salary as Collector for the year				113 04 139 92	14 40	2,532 60	
MacKenzie, J. D.	"	Special Clerk Excisman for the year			99 96	3 60	1,896 36	
Scobie, J. S.	"	Accountant for the year		21 00		4 32	1,774 68	
Blake, Hugh	"	Deputy Collector Class A for the year			75 00	7 20	1,417 80	
Arnold, Chas.	"	Special Clerk Excisman	"			4 32	2,195 64	
Jamieson, R. S.	"	" "	"	39 96		4 32	1,955 64	
Graham, W. T.	"	" "	"	31 92		4 32	1,563 72	
Taylor, J.	"	" "	"	31 92		4 32	1,563 72	
Hunt, L. H.	"	" "	"	31 92		4 32	1,563 72	
Graham, A. L.	"	" "	"		79 92	4 32	1,515 72	
Jones, E. J.	"	" "	"		79 92	4 32	1,515 72	
Collins, S.	"	Accountant	"	52 44		2 88	1,444 68	
Ingram, H. J.	"	Deputy Collector Class B	"		49 92	2 88	947 16	
Hollowell, H. N.	"	1st Class Excisman	"	30 60		2 88	1,467 12	

APPENDIX B.—No. 1.—Details of Excise Expenditures for the Year ending March 31, 1916—*Continued.*

To whom paid.	Service.	Deductions for Superannuation.	Deductions for Retirement.	Deductions for Guarantee.	Amounts paid.	Total amounts paid.
	Toronto—Con.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Falconer, R. H.	Salary as 1st Class Exciseman for the year		75 00	2 88	1,422 12	
Gillies, A. L	" " " "		76 44 75 00	2 88	1,344 68	
Young, R. E.	" " " "		74 16 75 00	2 88	1,347 96	
Walsh, W. H.	" " " "		75 00	2 88	1,422 12	
Spence, F. H.	" " " "	30 00		2 88	1,467 12	
Dunbar, G. E.	" " " "		69 96	2 88	1,327 08	
Oliver, J. T.	" " " "		49 92 63 35	2 88	1,152 52	
Abbott, H. F.	" " " "		59 62	2 88	1,131 17	
Barber, J. S.	" 2nd Class " "	14 56		2 88	1,232 48	
Sykes, W. J.	" " " "		62 40	2 88	1,184 64	
Young, J. J.	" 1st Class " "		19 92 61 33	2 88	1,143 29	
Johnstone, E. J. A.	" " " "		63 35	2 88	1,202 44	
Shorey, A. B	" 2nd Class " "		51 06	2 88	968 52	
MacKay, J. C	" " " "		39 84 47 32	2 88	857 42	
Jones, A	" 3rd Class "	19 92		2 88	977 16	
Eakins, G. G.	" " "		49 92	2 88	947 16	
Mather, A. P.	" " "		40 92	2 88	947 16	
Shanacy, M.	" Deputy Collector Class B	21 96		2 88	1,075 08	
Elliott, T. H	" " " "		14 16 69 96	2 88	1,312 92	
Hall, W. H.	" " " "		60 00	2 88	1,137 12	
Fielding, L. G	" Stenographer and Typewriter		34 92		665 04	
Sloan, J. B.	" Messenger for the year		39 96	2 88	757 08	
Kinnear, W. J.	" 3rd Class Exciseman from April 1, 1915, to March 31, 1916		5 40 32 46	1 92	610 20	
Songhurst, J. R	" " " " Jan. 1, " " "		7 50	48	142 02	
	Salaries	325 60	2,041 55	131 28	49,128 78	
	Contingencies				5,953 18	55,081 96

Woodstock.

McSween, Jas.	Salary as Collector for the year				14 40	2,785 56	
Brodeiller, G. A	" Special Class Excisoman for the year	25 62			4 32	2,170 02	
Marion, H. E	" Deputy Collector Class "A" for the year		99 96		7 20	1,892 76	
Dunlop, C	" " "B" "				3 60	1,496 40	
Brennan, J	" Special Class Excisoman "	31 92			4 32	1,563 72	
Bellgrandie, A. J. E	" Accountant "		90 00		4 32	1,705 68	
Keogh, F. M	" Deputy Collector Class "B" "	14 00			3 60	1,182 40	
Thomas, R	" 1st Class Excisoman "	30 00			2 88	1,467 12	
Barnett, G. A	" 1st " "	30 00			2 88	1,467 12	
Berry, H. L	" 1st " "		74 16 75 00		2 88	1,347 96	
Paterson, J	" 3rd " "				2 88	999 08	
Odell, J. W	" 3rd " "	19 92			2 88	977 16	
Nell, J	" 1st " "		75 00		2 88	1,422 12	
Bennett, S	" Deputy Collector Class "A" "		79 92		7 20	1,512 84	
Lyons, P	" 1st Class Excisoman "	30 00			2 88	1,467 12	
Adam, A. R	" 3rd " "		84 96 49 92		2 88	862 20	
Lees, G. G	" 1st " "		63 35		2 88	1,202 44	
Bengeyer, R. J	" 3rd " "		49 92 49 92		2 88	897 24	
Lake, F. M	" Special Class Excisoman "	31 92			4 32	1,563 72	
Cunningham, F. D	" 3rd " "		56 16 49 92		2 88	891 00	
Masterson, E. R	" 2nd " "		51 06		2 88	968 52	
Dixon, T. D	" 3rd " "		42 92		2 88	947 16	
Bennett, T. M	" 3rd " "		49 92		2 88	947 16	
Fry, J	" 3rd " "		44 11		2 88	828 36	
O'Neil, O	" 2nd " "		45 75		2 88	873 50	
Lingard, A. E	" Stenographer and Typewriter "		33 03			629 39	
	Salaries	213 38	1,171 98	99 36		34,065 75	
	Contingencies					2,524 87	
							36,590 62

Toronto.

Macville, C. F	Salary as Collector for the year	42 49			5 40	2,077 10	
Cassells, O. E	" Deputy Collector Class "A" for the year		35 04 84 96		3 60	1,576 32	
Summerville, A. G. D	" 1st Class Excisoman for the year		80 40 82 44		4 32	1,482 78	
Oliver, L. B	" 3rd " "		53 76 49 92		2 88	893 10	
Quinn, L. E	" 2nd " "		62 40		2 88	1,184 64	
Orvis, J. A	" 3rd " "		43 74		2 88	828 36	
Parsons, J. E	" 3rd " "		41 21		2 88	780 84	
Rickard, J. E. P	" Deputy Collector Class "B" for the year		19 92		3 60	376 44	

APPENDIX B.—No. 1.—Details of Excise Expenditure for the year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Deductions for Superannuation.	Deductions for Retirement.	Deductions for Guarantee.	Amounts paid.	Total amounts paid.
	Joliette—Con.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts
Langevin, J. H. H.	Salary as 3rd Class Exciseman from August 1, 1915, to March 31, 1916		23 74	1 92	449 33	
	Salaries	42 49	577 53	30 36	9,649 21	
	Contingencies				5,436 52	15,085 73
	Montreal.					
Fox, J. D.	Salary as Collector for the year	42 49		14 40	2,068 10	
Hudon, M. L. E.	" Deputy Collector Class "A" for the year	69 96		7 20	1,922 76	
Longtin, H.	" Accountant for the year		75 93	4 32	1,438 50	
Forest, E. R.	" " " "	30 00		7 20	1,462 80	
Walsh, D. J.	" Special class Exciseman for the year	43 92		4 32	2,151 72	
Kearney, D. J.	" " " "		79 92	4 32	1,515 72	
Scullion, W. J.	" 1st Class " "	30 00		2 88	1,467 12	
Desaulniers, J. E. A.	" 1st " " "		75 00	2 88	1,422 12	
Bousquet, J. O.	" 1st " " "		56 48 75 00	2 88	1,365 64	
Harwood, J. O. A.	" 1st " " "		42 48 73 68	2 88	1,355 88	
McGuire, L. J.	" 1st " " "		73 82	2 88	1,400 80	
David, T.	" 1st " " "		75 00	2 88	1,422 12	
Milot, J. F.	" 1st " " "		73 68	2 88	1,398 36	
Lamoureux, J. A.	" 1st " " "		63 35	2 88	1,202 44	
Lespérance, J. A.	" 1st " " "		63 35	2 88	1,202 44	
Dumouchel, L.	" 2nd " " "	24 96		2 88	1,222 08	
Dixon, H. G. S.	" 2nd Class Exciseman from April 1 to July 2, 1915; died 1st July, 1915	8 32		96	407 36	
Andrews, A. A.	" 2nd Class Exciseman for the year	43 68		2 88	1,203 36	
Laurier, J. L.	" 2nd " " "		83 52 62 40	2 88	1,101 12	
Brabant, J. B. G.	" 2nd " " "	24 96		2 88	1,222 08	
Comte, L. A. A. J.	" 2nd " " "	43 56		2 88	1,200 96	
Lambert, J. A.	" 3rd " " "		62 40	2 88	1,184 64	
Millier, E.	" 3rd " " "	19 92		2 88	977 16	
Panneton, G. E.	" 3rd " " "	19 92		2 88	977 16	
Costigan, J. J.	" 3rd " " "	19 92		2 88	977 16	

[illegible]	—	3rd	—	19 92		2 88	977 16
[illegible]	—	3rd	from April 15 to September 15, died		24 96	1 44	473 58
[illegible]	—	3rd	from April 1, to May 1, 1915, died		4 96	24	78 93
[illegible]	—	3rd	for the year		49 92	2 88	947 16
[illegible]	—	3rd	—		49 92	2 88	947 16
[illegible]	—	3rd	—		49 92	2 88	947 16
[illegible]	—	3rd	—		49 92	2 88	947 16
[illegible]	—	3rd	—		33 12 49 92	2 88	914 04
[illegible]	—	3rd	—		49 92	2 88	947 16
[illegible]	—	3rd	—		45 00	2 88	852 12
[illegible]	—	3rd	—		45 00	2 88	852 12
[illegible]	—	3rd	—		47 46	2 88	899 64
[illegible]	—	3rd	—		41 21	2 88	780 84
[illegible]	—	3rd	—		41 21	2 88	780 84
[illegible]	—	3rd	—		39 96	2 88	757 08
[illegible]	—	3rd	—		42 48 41 21	2 88	738 36
[illegible]	—	3rd	—		38 70	2 88	733 35
[illegible]	—	Deputy Collector Class "B" for the year			60 00	7 20	1,132 80
[illegible]	—	—	—		59 15	3 60	1,120 58
[illegible]	—	—	—		47 40	3 60	898 92
[illegible]	—	—	—		24 96	3 60	471 36
[illegible]	—	Stenographer and Typewriter			30 62	.....	581 87
[illegible]	—	Messenger			39 96	2 88	757 08
[illegible]	—	Deputy Collector Class "B"		60 54	.....	7 20	1,663 47
[illegible]	—	—	from September 1, 1915, to March 31, 1916	.....	34 16 53 86	3 60	987 77
		Salaries		502 07	2,130 11	169 46	54,457 31
		Contingencies		.....	.....	.....	27,273 46 — 81,730 77
		Quebec					
[illegible]	—	Deputy Collector for the year		.....	139 92	7 20	2,652 84
[illegible]	—	Deputy Collector Class "A" for the year			88 42	5 40	1,674 89
[illegible]	—	—	—	30 37	.....	5 40	1,482 98
[illegible]	—	Accountant for the year			45 45 69 59	4 32	1,274 35
[illegible]	—	1st Class Examiner for the year		30 60	.....	2 88	1,467 12
[illegible]	—	Unclassified			49 92	2 88	947 16
[illegible]	—	1st Class Excise for the year			63 35	2 88	1,202 44
[illegible]	—	2nd			51 12	2 88	970 90
[illegible]	—	3rd		34 92	.....	2 88	962 16
[illegible]	—	1st		.....	36 24 63 35	2 88	1,166 20
[illegible]	—	Deputy Collector Class "B" for the year		50 76	.....	3 60	1,395 60
[illegible]	—	1st Class Accountant for the year			60 00	2 88	1,137 12
[illegible]	—	Deputy Collector Class "B" for the year			49 92	3 60	946 44
[illegible]	—	—	—		49 92	4 32	945 72

To whom paid.	Service.	Deductions for.			Amounts paid.	Total Amounts paid.
		Superannuation.	Retirement.	Guarantee.		
	Quebec.—Con.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Hardy, Léon	Salary as 3rd Class Exciseman from Nov. 15 to March 31, 1916		25 00	0 96	474 04	
	Salaries	146 05	792 26	54 96	18,699 96	
	Contingencies				14,092 16	
						32,792 12
	Sherbrooke.					
Simpson, A. F	Salary as Collector for the year	45 96		7 20	2,246 76	
Chartier, E	" Deputy Collector Class "A" for the year		84 96	3 60	1,611 36	
Quinn, J. D	" Special Class Exciseman for the year	31 92		4 32	1,563 72	
de Grosbois, C. B.	" 2nd Class Exciseman for the year		62 40	2 88	1,184 64	
Bowen, F. C	" 3rd " " "		49 92	2 88	947 16	
Rousseau, E. H	" Deputy Collector Class "B"		54 96	3 60	1,041 36	
	Salaries	77 88	252 24	24 48	8,595 00	
	Contingencies				1,779 94	
						10,374 94
	St. Hyacinthe.					
Benoit, L. V	Salary as Collector from March 31, to Sept. 15, 1915: transf. to Montreal Dep. Col.		21 40 46 09	3 32	848 37	
MacDonald, A. B.	" Special Class Exciseman for the year	42 00		4 32	2,053 68	
Langelier, Franç	" Deputy Collector Class "A" for the year		75 00	3 60	1,421 40	
Archambault, F. X	" " 9 "B" "		45 00	2 88	852 12	
Dumaine, J. D	" 1st Class Exciseman from April 1, to July, 1915		13 62 18 75	0 72	341 91	
Rouleau, J. C	" " " for the year		82 08 75 00	2 88	1,340 04	
Gauvin, E	" " " "		73 92	2 88	1,403 16	
Francœur, A	" Deputy Collector Class "B" for the year		49 92	2 88	947 16	
Cartier, A. P	" Deputy Collector Class "B" from April 1 to Sept. 17, 1915: Collector to March 31, 1916		78 04	5 54	1,477 99	
De Billy, F. X	" Deputy Collector Class "B" for the year		39 96	2 88	757 08	
	Salaries	42 00	621 78	31 90	11,442 91	
	Contingencies				7,245 75	
						18,688 66

	Three Rivers.						
Leydon, C. E.	Salary as Collector for the year	31 92		3 60	1,564 44		
	Salary	31 92		3 60	1,564 44		
	Contingencies				3,213 59		
						4,778 03	
	St. John.						
Belyea, T. H	Salary as Collector for the year	39 96		1 20	1,952 76		
Lee, A. L.	" Deputy Collector Class "A" for the year		66 51	3 60	1,261 14		
Fitzpatrick, W. J.	" 1st Class Excisoman for the year	30 00		2 88	1,467 12		
Gillies, O. A.	" Special Class Excisoman for the year	31 92		4 32	1,563 72		
Ferguson, J. C.	" 1st Class " "	30 00		2 88	1,467 12		
McKeown, J.	" " " "		74 72	2 88	1,418 64		
Dever, D. T.	" Deputy Collector Class "B" for the year		9 96	3 60	186 36		
Craig, F. J.	" 2nd Class Excisoman for the year		62 40	2 88	1,184 64		
Farmer, R. O.	" " " "		62 40	2 88	1,184 64		
Wood, C., Miss	" Stenographer and Typewriter for the year		33 03		629 40		
Murphy, J. W.	" 3rd Class Excisoman for the year		36 18	2 88	685 89		
	Salaries	131 88	345 20	36 00	13,001 41		
	Contingencies				630 23		
						$13,631 64	
	Halifax.						
Grant, H. H.	Salary as Collector from April 1, to June 15, 1915. Superannuated	9 44		1 48	461 84		
King, R. M.	" Deputy Collector Class "A" for the year			3 60	1,696 32		
Payne, F. C.	" Accountant from April 1, to June 15, 1915. Collector from June 15 to March 31, 1916	36 29		6 60	1,774 85		
Boehm, C. W.	" 1st Class Excisoman for the year	30 00		2 88	1,467 12		
Halliday, H. H.	" " " "	30 00		2 88	1,467 12		
Gowen, A. M.	" " " "	30 00		2 88	1,467 12		
Tompkins, F.	" Deputy Collector Class "B" for the year			3 60	1,196 40		
Moore, R. H.	" 3rd Class Excisoman for the year	19 92		2 88	977 16		
Wallace, S. A.	" Deputy Collector Class "B"		22 44	3 60	423 96		
Fitzherbert, C. W.	" Accountant from Aug. 16, 1915, to March 31, 1916		24 44	2 71	651 77		
	Salaries	156 65	56 88	33 11	11,583 66		
	Contingencies				1,438 96		
						$13,022 62	
	Port						
Fraser, T.	Salary as Collector for the year	27 96		3 60	1,368 36		
Carroll, F. J.	" 3rd Class Excisoman for the year		49 92	2 88	947 16		
MacLean, E. T.	" Deputy Collector Class "B" for the year		45 00	2 88	852 12		
	Salaries	27 96	94 92	9 36	3,167 64		
	Contingencies				523 58		
						$3,691 22	

APPENDIX B.—No. 1.—Details of Excise Expenditures for the Year ending March 31, 1916 —*Continued.*

To whom paid.	Service.	Deductions for			Amounts paid.	Total amounts paid.
		Superannuation.	Retirement.	Guarantee.		
	Charlottetown.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Weeks, W. A.	Salary as Deputy Collector Class "A" for the year		51 56	2 88	977 47	
Doyle, S. F.	" 3rd Class Exciseman for the year		44 99	2 88	852 13	
	Salaries		96 55	5 76	1,829 60	
	Contingencies				121 45	
						$1,951 05
	Winnipeg.					
Grosnell, T. S.	Salary as Collector for the year			7 20	2,792 76	
Verner, T. H.	" Deputy Collector Class "B" for the year	61 23	77 52	4 32	1,606 92	
Long, W. H. A.	" Accountant for the year		90 00	4 32	1,705 68	
Lariviere, A. C.	" " "	62 99		4 20	1,732 81	
Hammond, T. W.	" 1st Class Exciseman for the year		63 35	2 88	1,202 44	
Forsyth, D.	" " " "		67 18	2 88	1,273 61	
Currie, W. W.	" " " "		59 62	2 88	1,131 17	
Greig, W. G.	" " " "		102 60 59 62	2 88	1,028 57	
Fegan, P. J.	" 2nd Class Exciseman for the year		46 60	2 88	882 98	
Morris, T. H.	" 3rd Class " "		49 92	2 88	947 16	
Nicholl, F. A.	" " " "		49 92	2 88	947 16	
Ivey, W. J.	" " " "		49 92	2 88	947 16	
Earl, R. W.	" Deputy Collector Class "B" for the year		75 00	2 88	1,422 12	
Sparling, J. W.	" " " " "		54 96	2 88	1,042 08	
Barrett, J. P.	" " " " "		52 44	3 60	993 96	
McNiven, J. D.	" " " " "		19 92	2 88	377 16	
	Salaries	124 22	918 57	55 32	20,033 74	
	Contingencies				5,208 24	
						$25,241 98
	Calgary.					
Fletcher, R. W.	Salary as Collector for the year		98 70	3 60	1,872 63	
Richardson, W.	" Deputy Collector Class "B" for the year		65 04	2 88	1,232 04	
Wood, C. T.	" " " " "		60 00	3 60	1,136 40	

Fuller, H	"	3rd Class Excursion for the year		40 96	2 88	906 20	
Markley, A. W. B.	"	Deputy Collector Class "B" for the year		49 92	3 60	946 44	
Barnard, A. H	"	" " " "		15 00	2 88	282 12	
		Salaries		379 54	19 44	6,375 83	
		Contingencies				11,694 35	
							18,070 18
		Moose Jaw.					
Costello, W. M		Salary as Collector for the year		90 00	3 60	1,706 40	
Goodlet, H. A	"	Deputy Collector Class "B" for the year		51 24	3 60	970 08	
Campbell, T. N	"	" " " "		39 96	2 88	757 08	
Smith, J. O	"	" " " "		49 52	3 60	946 44	
Anderson, J. H	"	" " " "		39 96	3 60	756 36	
Hall, Leonard H	"	3rd Class Excursion from Sept. 1, 1915 to March 31, 1916		17 91	0 96	339 46	
		Salaries		288 99	18 24	5,475 82	
		Contingencies				3,171 70	
							8,647 52
		Vancouver.					
Parkinson, E. H		Salary as Collector for the year		124 93	7 20	2,367 83	
Allen, C. S	"	Special Class Excursion for the year	43 92		4 32	2,151 72	
Thorburn, J	"	Deputy Collector Class "A"		56 16	5 40	1,547 56	
				84 59			
Jenkins, J. A	"	" " "B"		64 92	3 60	1,231 44	
Richardson, W. C	"	" " "B"		54 96	3 60	1,041 36	
McCutcheon, D	"	" " "B"		34 92	3 60	661 44	
Howell, T	"	" " "B"		27 48	3 60	518 80	
Corbet, F	"	Accountant for the year		73 96	4 32	1,357 84	
				75 59			
Gray, R. S	"	Deputy Collector Class "B" for the year		49 92	2 88	947 16	
Mulligan, E. J	"	1st Class Excursion for the year		45 84	2 88	1,134 04	
				62 16			
MacDonald, G	"	" " " "		44 64	2 88	1,086 53	
				59 62			
Simpson, G	"	" " " "		51 36	2 88	1,151 07	
				63 35			
Sutherland, W	"	" " " "		16 64	2 88	1,114 53	
				59 62			
Hambley, S. E	"	Deputy Collector Class "B" for the year		12 48	3 60	233 88	
Chilvers, F. W	"	1st Class Excursion for the year		18 72	2 88	1,403 40	
				76 00			
Gregory, R. W	"	Deputy Collector Class "B" for the year		49 92	3 60	946 44	
Hobbs, E. R	"	" " " "		12 48	1 80	235 68	
Chadwick, E. R	"	" " " "		9 96	3 60	186 36	
Green, A. E	"	" " " from April 1, 1915 to Jan. 1, 1916		22 50	2 70	424 80	
Gregg, E. C	"	" " " for the year		60 00	3 60	1,136 40	
McLachlan, P	"	" " " "		39 96	2 88	757 08	

APPENDIX B.—No. 1.—Details of Excise Expenditures for the year ending March 31, 1916—*Continued.*

To whom paid.	Service.	Deductions for Superannuation.	Deductions for Retirement.	Deductions for Guarantee.	Amounts paid.	Total amount paid.
	Vancouver—Con.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
McSpadden, M.	Salary as 3rd Class Exciseman from Sept. 1, 1915 to March 31, 1916	...	26 21	1 68	496 69	
	Salaries	43 92	1,379 89	76 38	22,132 13	
	Contingencies	...	...	...	7,476 11	
						29,608 24
	Victoria.					
Jones, R.	Salary as Collector for the year	39 96	...	7 20	1,952 76	
O'Sullivan, D.	" Deputy Collector Class "A" for the year	52 44	. . ...	3 60	1,443 96	
Ridgeman, A. H.	" 1st Class Exciseman for the year	52 44	...	2 88	1,444 68	
Huggett, A. P.	" " " "	...	57 60 62 40	2 88	1,127 04	
Shaw, J.	" Deputy collector Class "A" for the year	..	32 40	3 60	613 92	
Clements, R. S.	" 3rd Class Exciseman for the year	..	45 82	2 88	875 87	
Schreiber, Nina E.	" " " " from July 1, 1915 to March 31, 1916	...	24 16	1 68	449 57	
	Salaries	144 84	222 38	24 72	7,907 80	
	Contingencies	...	...	...	2,849 18	
						10,756 98
	Yukon.					
Stingle, Jos. W	Salary as Collector for the year	...	49 92	7 20	942 84	
	Salaries	...	49 92	7 20	942 84	
	Contingencies	...	...	...	70 00	
						1,012 84

APPENDIX B.—No. 1.—Details of Excise Expenditures for the Year ended March 31, 1916—*Continued*.

To whom paid.	Service.	Deductions for			Amounts paid.	Total amounts paid.
		Superannuation.	Retirement.	Guarantee		
	DISTRICT INSPECTORS.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	Ontario.					
Gow, John E....	Salary as Inspector of Bonded Factories for the year.	55 93	.....	9 00	2,735 01	
	Contingencies	.....	.....	.....	922 00	
						3,657 01
Milller W. F....	Salary for the year.....	.....	.....	9 00	2,815 96	
	Contingencies.....	.....	.....	.....	594 62	
						3,410 58
Powell, J. B.....	Salary for the year.....	.....	.....	9 00	2,955 98	
	Contingencies	.....	.....	.....	1,096 56	
						4,062 54
	Quebec.					
Bernier, J. A....	Salary for the year	.....	121 24	9 00	2,294 76	
	Contingencies.....	.....	.....	.....	440 90	
						2,705 66
Dumontior, J .A.	Salary for the year.....	.....	139 92	9 00	2,651 04	
	Contingencies	.....	.....	.....	640 58	
						3,291 62
	New Brunswick.					
McDonald, J., jr.	Salary for the year	.....	108 00	9 00	2,067 28	
	Contingencies	.....	.....	.....	1,101 74	
						3,169 02
	Manitoba.					
Code, A..... ..	Salary for the year.....	48 00	.....	9 00	2,943 00	
	Contingencies	.....	.....	.....	1,097 21	
						3,046 21
	Alberta.					
Saucier, X. ..	Salary for the year.....	53 49	.....	9 00	2,612 40	
	Contingencies.....	.....	.....	.....	1,659 15	
						4,273 04
	British Columbia.					
Miller, J. E....	Salary for the year.....	60 00	.....	9 00	2,971 00	
	Contingencies	.....	.....	.....	1,912 17	
						3,968 17
	Inspector of Tobacco Factories.					
Caven, W..	Salary for the year	97 47	.....	.....	3,917 50	
	Contingencies.....	.....	.....	.....	749 11	
						4,666 50

Appendix B.—No. 1.—Details of Excise Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Deductions for. Superannuation.	Deductions for. Retirement.	Deductions for. Guarantee	Amounts paid.	Total amounts Paid.
	District Inspectors.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	Inspector of Distilleries.					
Brain, A. F.....	Salary for the year.....	93 57			2,581 41	
	Contingencies.....				1,089 02	
						3,670 43
	Inspector of Malt Houses and Breweries.					
Barrett, J. K....	Salary for the year.....				3,199 92	
	Contingencies.....				1,903 95	
						5,103 87

RECAPITULATION.

Excise Salaries	$	491,336 90
" Contingencies		138,399 35
Balances due to Collectors April 1, 1915		49 08
" by Collectors March 31, 1916		343 98
	$	630,129 31
Excise War Tax Contingencies		4,843 88
	$	634,973 19

See Financial Statement No. 4, and 4A.

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amount paid.
	General Excise Contingencies.	$ cts.	$ cts.
British American Bank Note Co.	To pay for bottling labels supplied.	5,648 00	
Oertling Co	" iron locks and brass labels	66 00	
Hugh Carson & Co., Ltd.	" 3 special trunks	66 00	
Lymans, Ltd	" hailing tubes and bottles	75 81	
The Pritchard — Andrews Co., Ltd.	" tobacco rollers, stamps and daters	232 35	
J. A. Desrivières	" lumber	60 50	
Charlotte Scales	" vaults and store rooms, cleaning	314 00	
P. A. Hughes	" petty cash charges	145 34	
Registrar Exchequer Court	" writ of assistance	23 05	
L. G. Roy	" postage stamps	30 00	
A. A. Taillon	" special translation	1 35	
Graydon & Graydon	" professional services	25 00	
Gurney Scale Co.	" tobacco scales repaired	1 85	
The Dominion Warehousing Co., Ltd.	" freight storage	2 03	
E. J. Leacy	" *re* O'Brien explosives manufacturing	73 85	
L. Laframboise	" special translation	15 24	
M. Morisset	"	16 20	
Hughes Electric Heating Co., Chicago.	" electrical articles	14 25	
	Excise Examinations.		
J. A. Bernier	In connection with special class	107 12	
W. Caven	" "	88 70	
A. F. Brain	" "	244 38	
J. E. Gow	" "	108 36	
J. B. Powell	" "	26 50	
John McDonald, jr	" "	120 00	
J. T. Oliver	Attending special class examination	2 00	
A. Uffelman	" "	2 00	
G. E. Dunbar	" "	2 00	
E. J. A. Johnston	" "	9 00	
E. A. McPherson	" "	6 10	
C. Granton	" "	6 40	
E. McNally	" "	9 10	
E. Gauvin	" "	9 00	
	Total		7,[illegible]
	Law Costs.		
J. A. Piette	Law costs Rex *vs.* N. Mounier	10 00	
R. Ducharme	" " M. Duranceau	106 65	
Landry & Landry	" " Edmonton Vinegar Works	104 10	
Rainville & Gagnon	" " [illegible]	80 00	
J. Bruno Nantel	" " [illegible]	24 00	
	" " A. Boucher	81 00	
W. F. McRae	" " I. Corbier	28 00	
A. A. MacDonald	" " [illegible]	27 00	
A. F. Simpson	" " W. Paré	20 00	
Fauteux & Fauteux	" " B. Boyer	80 00	
	" [illegible]	40 00	
	" [illegible]	20 00	
	" " Crampa Co.	20 00	
	" " C. Gauthier	10 00	
	" J. Samiel	10 00	
	" [illegible]	10 00	

APPENDIX B.—No. 1.—Details of Excise Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
		$ cts.	$ cts.
Fauteux & Fauteux—*Con.*...	Law costs Rex *vs.* Chartrand.	20 50	
	" " M. Voskolovich	10 00	
	" " L. Plamondon	10 00	
	" " L. Mailloux	20 50	
	" " A. Pelletier	10 00	
	" " H. Barbe	24 00	
	" " Fontaine	20 00	
	" " Rosine	20 50	
	" " S. Langlois	20 50	
	" " T. Derome	24 00	
	" " A. Derome	24 00	
	" " F. de Blance	10 00	
	" " Biagis	10 00	
	" " Herman	10 00	
	" " Folchinsky	10 00	
	" " Chenevolsky	10 00	
	" " Greenfield	10 00	
	" " Bourassa	10 00	
	" " A. Proulx	10 00	
	" " E. Gaudet	10 00	
	" " N. Daoust	10 00	
	" " B. J Boyer	10 00	
	" " C. Lippens	10 00	
	" " N. Lalonde	12 00	
W. Laliberté	" " A. Senecal	85 60	
Leblanc, Brossard, Forest & Lalonde.	" " L. Charbonneau	20 00	
	" " A. Charbonneau	20 00	
A. Leblanc	" " G. L. J. Tremblay	20 00	
	" " A. Theriault	30 00	
	" " A. Petit	15 00	
	" " A. Colette	14 00	
J. A. Grierson	" " W. Comeau	54 70	
M. Rousseau	" " E. Daigle	55 60	
W. J. Baird	" " Wong Sam	5 00	
"	" " N. A. Pappas	40 00	
Meredith & Meredith	" " A. H. Brenner	50 00	
W. J. Kidd	" " N. Drizen	40 00	
O. Gagnon	" " J. Winthand	10 00	
	" " J. Therien	10 00	
	" " M. Slodick	20 00	
	" " J. P. Parman	10 00	
	" " Gibouleau	40 00	
	" " Mount Royal Liquor Grocery	20 00	
	" " R. Jacobson	20 00	
	" " B. Lipson	20 00	
	" " S. Feldman	20 00	
	" " Abrahamson & Co	20 00	
	" " F. Miller	40 00	
	" " A. Paquette	10 00	
	" " Lipson	26 60	
	" " Bergeron	39 90	
	b " Abrahamson & Co	24 10	
	" " Mount Royal Liquor Grocery	24 20	
	" " Jacobson	24 80	
	" " S. Feldman	38 30	
			1,704 90
			9,236 97
American Bank Note Co	To pay for stamps and labels supplied		83,512 95
	Total		92,749 92

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures for the year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	Excise Provisional Allowance.	$ cts.	$ cts.
Gosnel, T. S ..... Winnipeg.	To pay Code, A.....	[illegible]	
	" Verner, T. H.....	99 96	
	" Long, W. H. A.....	99 96	
	" Larivière, A. C.....	99 96	
	" Sparling, J. W.....	124 92	
	" Earl, R. W.....	124 92	
	" Hammond, T. W.....	124 92	
	" Morris, T. H.....	124 92	
	" Forsyth, D.....	124 92	
	" Nicholl, F. A.....	124 92	
	" Currie, W. W.....	124 92	
	" Ivey, W. J.....	124 92	
	" Greig, W. G.....	124 92	
	" Barrett, J. P.....	124 92	
	" McNiven, J. D.....	49 92	
	" Fegan, P. J.....	143 73	
	" Ashton, H.....	150 00	
	" Davis, T. J.....	150 00	
	" Belanger, A.....	150 00	
	" Miller, J. C.....	150 00	
	" Johnson, J. D.....	150 00	
	" Cosgrove, J. B.....	100 00	
Fletcher, R. W ..... Calgary.	" Fowcar, H.....	54 13	
	" M Kenty, J.....	54 13	
	" Sobey, R. E.....	54 13	
	" Gray, W. B.....	54 13	
	" Barnard, A. H.....	81 25	
	" Fletcher, R. W.....	100 00	
	" Markley, A. W. R.....	125 00	
	" Wood, C. F.....	125 49	
	" Richarson, W.....	125 49	
	" Davies, W. E.....	162 50	
	" Dalgetty, Jas.....	150 00	
	" Joughin, W. J. C.....	150 00	
	" Pierce, A. H.....	150 00	
	" Richards, D. H.....	150 00	
	" Fidler, H.....	162 50	
	" Fidler, E.....	162 50	
	" Farrell, W. G.....	162 50	
	McKibbin, W. S.....	162 50	
	" Prince, A.....	162 50	
Conklin, W. M..... Moosejaw.	" Bell, W. H.....	150 00	
	" Hall, L. H.....	150 00	
	" Anderson, J. H.....	150 00	
	" Campbell, T. N.....	150 00	
	" Grindle, D. A.....	100 00	
	" Scott, J. O.....	100 00	
	" Conklin, W. M.....	100 00	
	" Panton, A. M.....	6 25	
	" McGowan, W. J. H.....	100 00	
	" Hayes, F. C.....	62 70	
Parkinson, H. B..... Vancouver	" Grantham, A.....	137 50	1,052 01
	" McQuedden, M.....	150 00	
	" Quinn, T.....	150 00	
	" Gibson, J. V.....	150 00	
	" McLachlan, P.....	150 00	
	" Morgan, E. J.....	150 00	
	" Deely, F.....	150 00	
	" Simpson, G.....	150 00	
	" MacDonald, G.....	150 00	
	" Cowan, R. G.....	150 00	

APPENDIX B.—No. 1.—Details of Excise Expenditures for the year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	Excise Provisional Allowance—Con.	$ cts.	$ cts.
Parkinson, E. B. ... Vancouver—*Con.*	To pay Carmichael, D.	124 92	
	" Wolfenden, W	124 92	
	" Sutherland, W	124 92	
	" Gray, R. S.	124 92	
	" Scanlan, T. J.	124 92	
	" Thorburn, Jas.	99 96	
	" Allen, G. A	99 96	
	" Chilver, F. W	99 96	
	" Grigor, R. W.	75 00	
	" Howell, T	75 00	
	" Atkins, B. R.	75 00	
	" Parkinson, E. B.	99 96	
	" Delahay, Wm	50 04	
	" Hambley, S. E.	50 04	
	" Leishman, A	50 04	
	" Glenday, D.	33 21	
			2,778 59
Jones, R. ... Victoria.	" Clements, R. S.	150 00	
	" Robinson, W.	150 00	
	" Johnson, G.	150 00	
	" Huggett, A. P.	125 00	
	" Shaw, J.	125 00	
	" Ridgman, A. H.	100 00	
	" O'Sullivan, D.	100 00	
	" Jones, R.	100 00	
	" Schreiber, C. B.	150 00	
			1,150 00
	Total provisional allowance.		10,042 04

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditure for the Year ended March 31, 1916—*Continued.*

To whom paid.	Place of Residence.	Service.	Amounts paid.	Total Amounts paid.
		Commissions to Customs Officers.	$ cts.	$ cts.
Hastie, J. W.	Fort Frances	From Nov. 1, 1914, to March 31, 1915	103 17	
Jackson, H. B.	Rainy River	" April 1, 1913 " 1914	246 40	
Porter, A. R.	Melville	" " 1915 " 1916	37 72	
Munro, H. P.	Taber	" " " "	213 57	
Sanborn, J. B.	Vermilion	" " " "	75 74	
Dayton, G. F.	St. John	" " " "	146 91	
Halliwell, H. T.	Estevan	" " 1915 " 21 "	140 12	
Porter, N.	Simcoe	" " " " 31, 1916	146 40	
Thomson, J. M.	Napanee	" " " "	13 65	
Jackson, H. B.	Rainy River	" " " "	246 40	
Hastie, J. W.	Fort Francis	" " " "	146 40	
Kavanagh, A. J.	Gaspé	" " " "	92 44	
Dayton, Geo. F.	Edmundston	" " " "	146 40	
Ratchford, C. E.	Amherst	" " " "	14 85	
Ball, J. A.	Dauphin	" " " "	446 40	
McMillan, D. N.	Morden	" " " "	246 40	
Hodson, F. H.	Rosthern	" " " " " 3	107 76	
Pidgeon, P.	Red Deer	" " " "	84 22	
Sanborn, J. B.	Vermillion	" " " "	107 62	
Grubb, W. B.	Faber	" " " "	49 62	
Employers' Liability Association Corporation, Limited.	Montreal	Guarantee from Apr. 1, '15, to Mar. 31, '16		3,015 84
Gilhuly, H. R.	Winnipeg.	" "	3 60	41 19
McMillan, D. N.	"	" "	3 60	
Grubb, W. B.	Calgary	" part of year.	1 05	
Munro, H. P.	"	" " "	2 55	
Ball, J. A.	Winnipeg	" for the year.	3 60	
Porter, A. R.	Moose Jaw	" part of year.	0 90	
Halliwell, T.	"	" " "	2 60	
Sanborn, J. B.	Calgary	" for the year.	3 60	
Hodson, F. M.	Moose Jaw	" part of year.	3 30	
Fowlie, E. A.	"	" " "	3 30	
Pidgeon, P.	Calgary	" for the year	3 60	
London Guarantee & Accident Association Co.	Toronto	Guarantee for the year.		77 40
Boyd, A.	Picton	" "	3 60	
Clark, A. J.	St. John	" "	3 60	
Kirk, J. F.	"	" "	3 60	
McDonald, J. F.	Picton	" "	3 60	
McPherson, E.	"	" "	3 60	
Park, W. A.	St. John	" "	3 60	
Ratchford, C. E.	Halifax	" "	3 60	
Watt, G.	St. John	" "	3 60	
Dayton, G. F.	"	" "	3 60	
Dominion of Canada Guarantee & Accident Co.	Toronto			14 40
Brown, G.	Owen Sound	" "	3 60	
Daly, J. A.	Peterborough	" "	3 60	
Jackson, H. B.	Port Arthur	" "	3 60	
Macpherson M. J.	Owen Sound	" "	3 60	
Porter, N.	Brantford	" "	3 60	
Tyson, A. M.	Owen Sound	" "	3 60	
Glass, J. J.	Peterborough	" "	3 60	
Pierce, H. A.	Port Arthur	" "	3 60	
Hastie, J. W.	"	" "	3 60	
Railway Passengers Assurance Co.	Toronto			14 40
Thomson, J. M.	Kingston	" "	3 60	
Britton, W. H.	Prescott	" "	3 60	
Ross, W. T.	Belleville	" "	3 60	

Appendix B.—No. 1.—Details of Excise Expenditure for the Year ended March 31, 1916—*Continued.*

To whom paid.	Place of Residence.	Service.	Amounts paid.	Total Amounts paid.
		Commissions to Customs Officers—Con.	$ cts.	$ cts.
Valleau, A. S.	Belleville	Guarantee for the year	3 60	
Polley, W. H.	"	" "	3 60	
Imperial Guarantee & Accident Co.	Toronto	" "		7 20
Blair, A	Quebec	" "	3 60	
Kavanagh, A. J.	"	" "	3 60	
Guarantee Co. of North America.	Montreal	" "		3 60
Martel, L.	St. Hyacinthe.	" "	3 60	
		Total		3,140 89

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	Duty-pay.	$ cts.	$ cts.
Abbott, F. H	From January 28 to March 31, 1916	26 61	
Abbott, H. F	" April 1, 1915 to January 27, 1916	125 39	
Adam, A. R	" " to March 31, 1916	150 00	
Allen, G. A	" " "	300 00	
Amor, Wm	" " "	200 00	
Bayard, G. A	" " "	150 00	
Bergeron, R. J	" " "	150 00	
Berry, H. L	" " "	200 00	
Bousquet, J. O	" " to Nov. 22 and Nov. 29, to March 31, 1916	146 62	
Bouteiller, G	" April 1, 1915 to March 31, 1916	300 00	
Boyd, J. F. S	" " "	150 00	
Brennan, J	" " "	150 00	
Brossard, W	" July 2, 1915 to August 24, 1915	14 52	
Brown, W. J	" April 1, 1915 to March 31, 1916	100 00	
Byrne, W. P	" " "	150 00	
Cahill, J. W	" " "	150 00	
Champagne, A	" " "	116 54	
Champagne, O	" Nov. 1, 1915 to March 31, 1916	41 67	
Chaput, N. J	" April 1, 1915 to March 31, 1916	150 00	
Cheseldine, J. H	" " "	166 40	
Chilver, F. W	" " "	200 00	
Cole, W. J	" April 13, 1915 to March 31, 1916	95 67	
Coleman, J. J	" April 1, 1915 to March 31, 1916	300 00	
Corriveau, O	" " "	100 00	
Cummiford, F. D	" " "	150 00	
Dalgetty, J	" " "	100 00	
Davidson, J. Est. of late	" " to May 23, 1915	21 77	
Davis, T. J	" " to March 31, 1916	180 00	
Denis, J. L	" " "	150 00	
Desaulniers, J. E. A	" " "	137 76	
Doyle, B. J	" " "	150 00	
Doyle, P. P	" Nov. 16, 1915 to Feb. 1, 1916	31 12	
Eakins, G. G	" April 1, 1915 to March 31, 1916	150 00	
Egener, A	" " "	150 00	
Elliott, W. J	" " "	150 00	
Fairley, W	" " "	100 00	
Falconer, J. E	" " "	150 00	
Feik, L	" " "	150 00	
Garneau, L. N	" " "	100 00	
Gauthier, W	" August 2, 1915 to Aug. 22, 1916	5 04	
Gauvin, E. A	" April 1, 1915 to March 31, 1916	250 00	
Gerald, C	" " "	300 00	
Gerald, W. H	" " "	300 00	
Graham, A. L	" " "	300 00	
Granton, Chas	" " "	150 00	
Gray, R. S	" " "	100 00	
Halley, W. J	" Oct. 1, 1915 to March 31, 1916	75 00	
Hardy, W. A. G	" April 1, 1915 to "	184 94	
Helliwell, H. N	" " "	100 00	
Howie, A	" " "	100 00	
Hughes, M	" Oct. 1, 1915 to "	75 00	
Hurst, L. B	" April 1, 1915 to "	300 00	
Jamieson, R. C	" " "	300 00	
Jones, A	" " "	100 00	
Johnson, J. J	" " "	100 00	
Keogh, P. M	" " "	150 00	
Lally, J. E	" " "	100 00	
Lamoureux, J	" Nov. 22, 1915 to "	71 04	
Lane, T. M	" April 1, 1915 to "	300 00	
Langevin, H. H	" " "	110 50	
Lapointe, J.	" Oct. 1, 1915 to "	100 00	
Lyons, E	" April 1, 1915 to "	150 00	
McArthur, G. H	" " "	300 00	
McLaughlan, F. H	" " "	150 00	

APPENDIX B.—No. 1.—Details of Excise Expenditures for the year ended March 3, 1916—*Concluded.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	Duty-pay—Con.	$ cts.	$ cts.
McMartin, A. G.	From April 1, 1915 toMarch 31, 1916	150 00	
McNally, E	" " "	150 00	
McPherson, E. A.	" " "	200 00	
MacDonald, A. B.	" " "	250 00	
Marin, L.	" August 18, 1915 to "	94 36	
Martin, N.	" April 1, 1915 to "	200 00	
Miller E.	" Arril 1, 1915 to Sept. 30, 1916	75 00	
Millier. E.	" Oct. 15 1915 to March 31, 1916	87 50	
Milot, J. F.	" Sept. 19, 1915 to "	196 11	
Monforton, E. R.	" April 1, 1915 to "	100 00	
Morris, T. H.	" " "	100 00	
Murray, D.	" " "	300 00	
Niven, T. D.	" " "	150 00	
Normandin, G	" " "	300 00	
O'Brien, J. F.	" " "	250 00	
Olivier, H	" " "	150 00	
Olivier, J. A.	" " "	200 00	
O'Neil, G	" " "	150 00	
Panneton, G. E.	" " "	100 00	
Poitras, W	" " "	100 00	
Quinn, J. D.	" "	212 50	
Rogers, H. A.	" April 1, to April 12 1915	3 33	
Rousseau, E. H.	" Oct. 1, 1915 to March 31, 1916	50 00	
Shorey, A. B.	" April 1, 1915 to March 21 1916	150 00	
Smith, D. L	" Sept. 9, to Sepl. 26, 1915,	3 89	
Snowden, J. W.	" April 1, 1915 to March 31, 1916	300 00	
Sprague, F. W.	" " "	200 00	
Sutherland, W.	" " "	150 00	
Tellier, J. O.	" " to Sept. 30, 1815	50 00	
Thomas, F. W.	" " to March 31, 1916	150 00	
Thomas, R	" " "	150 00	
Thurber, Geo.	" May 25 1915 to "	85 21	
Treverton, C. B.	" April 1, 1915 to "	116 67	
Uffelman, A.	" " "	150 00	
Walsh, D. J.	" " "	300 00	
Walsh, W. H.	" " "	150 00	
Wilson, H. R	" " to October 31, 1915	75 00	
Wood, C. E.	" " to March 31, 1916	109 27	
Young, J. J.	" " "	150 00	
	Total		15,281 16

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of General War Tax Expenditure for the year ended March 31, 1916—*Continued.*

To whom paid.	Service	Amounts paid.	Total amounts paid.
	General War Tax Contingencies.	$ cts.	$ cts.
Laroche, J. B.	Work at Methylated Warehouse	780 00	
American Bank Note Co.	Stamps supplied	17,247 54	
Timmons, R.	Travelling Expenses	20 75	
Munro, H. P.	Commission	30	
Livernois, J. E.	Express charges	65	
			18,054 44
	Law costs.		
Seguin, C. A.	Rex *vs* F. O. Rossini		20 00
"	" O. Gravelle		20 00
Champagne, N.	" D. Duval		10 00
"	" W. Sarrazin		60 00
"	" W. Sarrazin		50 00
"	" W. Sarrazin		5 00
"	" E. Lachance		10 00
"	" A. Foran		15 00
Thurston & Co.	" Cunningham		10 00
Baird, W. J.	" Chim Ying Yen		10 00
"	" C. Chew		26 70
"	" Long Wong		44 00
"	" Wong Yet Him		45 00
Leblanc, Brossard and Forest	" J. H. Therien		20 00
Fauteux, F.	" E. Quevillon		10 00
Fleming, Drake and Foster	" Booster Co., Ltd		20 00
Fauteux & Fauteux	" Hodgson		10 00
	" Goyer		10 00
	" Arcand		20 00
	" Mattichs		10 00
	" Sorel		10 00
	" Sokoransky		10 00
	" Miller & Burwasser		10 00
	" Lambeck		20 00
	" Daigle		10 00
	" Lacaille		10 00
	" Vidricaire		10 00
	" St. Cerny & Chapdelaine		10 00
	" Lanctot Ltd		10 00
	" E. Pepin		20 00
	" Dufour		10 00
	" Richard		10 00
	" F. H. Vanaltan		20 00
	" A. Schneer		10 00
	" W. Chamberland		10 00
	" Larose		10 00
	" Gariepy		14 00
	" A. Bérubé		14 00
	" Sweet House Palace		14 00
	" P. St. Vincent Ltd		14 00
	" A. E. Gadbois		14 00
	" L. St. Pierre		14 00
	" J. F. Leduc		14 00
	" A. Morin		14 00
	" Cafe Chateaubriand		14 00
	" E. Lemire		14 00
	" L. Ethier		14 00
	" O. Gibeau		14 00
Hammond, J. H.	" F. M. Holtby		100 00
Lowell, J. R.	" S. A. Murphy		60 75
Morgan, L.	" J. A. Rose		50 00
"	" A. Beaulieu		20 00
"	" L. Bergeron		20 00
"	" F. Desmeules		25 00
"	" S. Desloge		20 00
Leblanc, A.	" F. Lapierre		14 00
"	" J. Lapierre		14 00
Gagnon, O.	Hillman		100 75
			910,055 19

APPENDIX B.—No. 2.—Distribution of Seizures for the year ended March 31, 1916.

Division.	To whom paid.	Service.	Amounts paid.	Total amounts paid.
			$ cts.	$ cts.
Sherbrooke.	A. F. Simpson.. ...	To pay informer ½ penalty in seizure No. 278	2 50	
Montreal.	J. D. Fox	" " " " 1295	200 00	
"	"	" " " " 1294	25 00	
St. Hyacinthe ..	A. P. Cartier.	" " " " 87	12 50	
Montreal. . ..	J. D. Fox.....	" " " " 1301	25 00	
"	"	" " " " 1302	25 00	
"	"	" " " " 1303	50 00	
"	"	" " " " 1304	25 00	
Perth....	C. F. Stone.....	" " " " 14	50 00	
Montreal.....	J. D. Fox.....	" " " " 1299	50 00	
Joliette.....	C. P. Mainville.....	" " " " 144	50 00	
Montreal.. .. .	J. D. Fox.....	" " " " 1300	25 00	
"	"	" " " " G5491	100 00	
"	"	" " " " 1306	50 00	
"	"	" " " " 1315	50 00	
"	"	" " " " 1316	100 00	
St. Hyacinthe ..	A. P. Cartier.....	" " " " 87	12 50	
Quebec.....	D. Arcand.	" " " " 650	12 50	
Montreal.....	J. D. Fox.	" " " " 1314	25 00	
"	"	" " " " 1319	50 00	
"	"	" " " " 1321	25 00	
"	"	" " " " 1292	25 00	
"	"	" " " " 1307	50 00	
"	"	" " " " 1311	50 00	
"	"	" " " " 1324	25 00	
"	"	" " " " 1326	25 00	
"	"	" " " " 1313	50 00	
"	"	" " " " 1327	100 00	
"	"	" " " " 1328	50 00	
"	"	" " " " 1330	25 00	
Perth.....	E. Floody.....	For his share of seizure " " 14	11 40	
Joliette.....	G. N. Brabant.....	" " " " 144	33 75	
"	D. J. Kearney.....	" " " " 144	33 75	
Montreal...	J. Comte.....	" " " " 1206	1 50	
"	J. A. Lesperance....	" " " " 1206	1 50	
"	G. N. Brabant.....	" " " " 1260	56 75	
"	" .. .	" " " " 1262	46 01	
"	"	" " " " 1265	2 73	
"	" ...	" " " " 1269	10 00	
"	"	" " " " 1270	72 08	
"	"	" " " " 1271	3 75	
"	"	" " " " 1273	3 62	
"	" . ..	" " " " 1285	0 15	
"	"	" " " " 1287	8 16	
"	"	" " " " 1289	47 88	
"	"	" " " " 1290	8 53	
"	"	" " " " 1291	1 39	
"	"	" " " " 1294	6 09	
"	"	" " " " 1295	266 45	
"	"	" " " " 1297	25 00	
"	"	" " " " 1298	5 59	
"	"	" " " " 1299	51 75	
"	" . ..	" " " " 1300	10 50	
"	"	" " " " 1301	11 75	
"	"	" " " " 1302	11 62	
"	"	" " " " 1303	22 00	
"	"	" " " " 1304	11 75	
"	"	" " " " 1306	23 50	
"	"	" " " " 5491a	50 00	
"	D. J. Kearney.....	" " " " 1258	0 20	
"	" . .	" " " " 1262	46 01	
"	"	" " " " 1265	2 72	
"	"	" " " " 1269	10 00	
"	"	" " " " 1270	72 07	
"	"	" " " " 1271	3 75	
"	"	" " " " 1273	3 63	
"	"	" " " " 1285	0 15	
"	"	" " " " 1287	8 17	

SESSIONAL PAPER No. 12

APPENDIX B.—No. 2.—Distribution of Seizures for the year ended March 31, 1916.

Divisions.	To whom paid.	Service.	Amounts paid.	Total amounts paid.
			$ cts.	$ cts.
Montreal	D. J. Kearney	For his share of seizure No. 1289	47 87	
"	"	" " " 1290	8 53	
"	"	" " " 1291	1 38	
"	"	" " " 1294	6 08	
"	"	" " " 1295	266 45	
"	"	" " " 1297	25 00	
"	"	" " " 1298	5 60	
"	"	" " " 1299	51 75	
"	"	" " " 1300	10 50	
"	"	" " " 1301	11 75	
"	"	" " " 1302	11 63	
"	"	" " " 1304	11 75	
"	"	" " " 1306	23 50	
"	"	" " " 5491a	50 01	
"	J. D. Fox	" " " 1287	8 17	
"	"	" " " 1290	8 54	
"	"	" " " 1291	1 38	
"	"	" " " 1294	6 08	
"	"	" " " 1303	22 00	
"	J. A. Bernier	" " " 1258	0 20	
"	J. J. Costigan	" " " 1258	0 20	
"	C. Navert	" " " 1298	5 60	
St. Hyacinthe	G. N. Brabant	" " " 86	3 15	
"	D. J. Kearney	" " " 86	3 15	
"	J. D. Dumaine	" " " 87	1 38	
"	A. Galipeau	" " " 87	1 37	
Sherbrooke	J. A. Lamoureux	For his share of seizure No. 218	2 50	
Montreal	J. D. Fox	To pay informer ½ penalty in seizure No. 1317	25 00	
"	"	" " " " 1320	25 00	
"	"	" " " " 1311	50 00	
St. Hyacinthe	A. P. Cartier	" " " " 88	12 50	
"	"	" " " " 89	12 50	
Montreal	J. D. Fox	" " " " 1323	25 00	
"	"	" " " " 1311	100 00	
St. Hyacinthe	A. P. Cartier	" " " " 93	5 00	
Montreal	J. D. Fox	" " " " 1310	50 00	
"	"	" " " " 1333	100 00	
St. Hyacinthe	A. P. Cartier	" " " " 94	5 00	
"	"	" " " " 96	5 00	
"	"	" " " " 96	5 00	
Montreal	J. D. Fox	" " " " 1318	25 00	
"	"	" " " " 1329	50 00	
"	"	" " " " 1337	5 00	
"	"	" " " " 1338	12 00	
"	"	" " " " 1342	25 00	
"	"	" " " " 1343	250 00	
St. Hyacinthe	A. P. Cartier	" " " " 98	5 00	
"	"	" " " " 98	5 00	
"	"	" " " " 99	12 50	
"	"	" " " " 97	5 00	
"	"	" " " " 91	12 50	
"	"	" " " " 90	12 50	
"	"	" " " " 82	5 00	
Joliette	J. P. Mainville	" " " " 145	12 50	
Montreal	J. D. Fox	" " " " 1339	12 50	
"	"	" " " " 1346	12 50	
Quebec	D. Arcand	" " " " 662	12 50	
St. Hyacinthe	A. P. Cartier	" " " " 100	5 00	
Halifax	F. C. James	" " " " 138	100 00	
Vancouver	E. B. Parkinson	" " " " 72	25 00	
Montreal	J. D. Fox	" " " " 5857	25 00	
St. Hyacinthe	A. P. Cartier	" " " " 101	12 50	
"	"	" " " " 102	12 50	
"	"	" " " " 103	25 00	
"	"	" " " " 104	12 50	
"	"	" " " " 106	12 50	
"	"	" " " " 107	12 50	
"	"	" " " " 108	12 50	

APPENDIX B.—No. 2.—Distribution of Seizures for the year ended March 31, 1916.

Divisions.	To whom paid.	Service.	Amounts paid.	Total amounts paid.
			$ cts.	$ cts.
Montreal.	J. D. Fox..	To pay informer ½penalty in seizure No. 1354	100 00	
"	"	" " " " 1336	12 50	
"	"	" " " " 1358	25 07	
"	"	" " " " 1360	25 00	
"	"	" " " " 1362	100 00	
"	"	" " " " 1363	50 00	
"	"	" " " " 1366	50 00	
"	"	" " " " 1344	50 00	
" . ..	"	" " " " 1348	5 00	
"	"	" " " " 1350	25 00	
"	"	" " " " 1351	100 00	
St. Hyacinthe..	A. P. Cartier..	" " " " 109	25 00	
" ..	"	" " " " 110	12 50	
" ..	"	" " " " 111	12 50	
" ..	" . ..	" " " " 112	12 50	
" ..	"	" " " " 114	12 50	
" ..	"	" " " " 115	12 50	
" ..	"	" " " " 118	12 50	
" ..	"	" " " " 120	12 50	
" ..	"	" " " " 121	12 50	
" ..	"	" " " " 122	12 50	
Quebec.....	D. Arcand.....	" " " " 651	25 00	
"	"	" " " No. L139431	12 50	
"	"	" " " No. 654	12 50	
Montreal.	D. J. Kearney.....	For his share of seizure No. 144.....	2 80	
"	"	" " " 1287.....	1 41	
"	"	" " " 1292	13 70	
" ...	"	" " " 1293...	16 00	
"	"	" " " 1294..... .	6 06	
"	"	" " " 1295.....	28 10	
"	" ...	" " " 1296	3 84	
"	"	" " " 1297...	1 01	
"	"	" " " 1307.....	17 35	
"	"	" " " 1309	25 00	
"	"	" " " 1310.....	118 57	
"	"	" " " 1311...	107 05	
"	"	" " " 1312.....	43 37	
"	"	" " " 1313..... . ..	15 00	
"	"	" " " 1314.....	8 42	
"	"	" " " 1315	132 13	
"	"	" " " 1316	86 60	
"	" ...	" " " 1317...	11 90	
"	"	" " " 1318.....	16 80	
"	"	" " " 1319.....	19 70	
"	"	" " " 1320	12 50	
"	"	" " " 1321....	11 52	
"	"	" " " 1323.....	11 82	
"	"	" " " 1324..... . ..	12 50	
"	"	" " " 1326.	11 87	
"	" . .	" " " 1327.....	55 62	
"	"	" " " 1328	14 83	
"	"	" " " 1329.....	17 50	
Montreal.	D. J. Kearney. ...	For his share of seizure No. 1330.....	56 25	
"	"	" " " 1335	44 00	
Hamilton.	M. C. Beasley.. ..	" " " 50....	80 00	
"	W. A. D. Baby	" " " 51	80 00	
Montreal.	D. J. Kearney. ...	" " " 1301.	0 45	
"	"	" " " 1302.....	0 52	
"	"	" " " 1304	0 12	
"	"	" " " 1306	0 20	
"	"	" " " 1338..	4 37	
"	" ...	" " " 1339....	23 37	
"	"	" " " 1340	8 68	
"	"	" " " 1342	36 32	
"	"	" " " 1343	138 80	
"	"	" " " 82.....	2 50	
"	"	" " " 84.	2 50	
"	"	" " 98.....	6 00	

SESSIONAL PAPER No. 12

APPENDIX B.—No. 2.—Distribution of Seizures for the year ended March 31, 1916.

Divisions.	To whom paid.	Service.	Amounts paid.	Total amount paid.
			$ cts.	$ cts.
Montreal.....	D. J. Kearney ...	For his share of seizure No. 90	2 68	
"	G. N. Brabant ...	" " " 144	2 79	
"	"	" " " 1254..	45 70	
"	"	" " " 1287	1 42	
"	"	" " " 1292	13 70	
"	"	" " " 1293	16 00	
"	"	" " " 1294.....	6 06	
"	"	" " " 1295	28 11	
"	"	" " " 1296.....	3 83	
"	"	" " " 1297.....	1 01	
"	"	" " " 1303.....	6 50	
"	"	" " " 1307.....	17 35	
"	"	" " " 1309.....	25 00	
"	"	" " " 1310	118 58	
"	"	" " " 1311	107 05	
"	"	" " " 1312..	43 38	
"	"	" " " 1313 ..	15 00	
"	"	" " " 1314.....	8 43	
"	"	" " " 1315	172 14	
"	"	" " " 1316.....	86 61	
"	"	" " " 1317.....	11 00	
"	"	" " " 1818	16 80	
"	"	" " " 1319	19 70	
"	"	" " " 1320	12 50	
"	"	" " " 1321.....	11 56	
"	"	" " " 1323	11 83	
"	"	" " " 1324	12 00	
"	"	" " " 1326	11 88	
"	"	" " " 1327	55 00	
"	"	" " " 1328	14 83	
"	"	" " " 1329	17 00	
"	"	" " " 1330	66 75	
"	"	" " " 1335	44 00	
"	"	" " " 1301	0 45	
"	"	" " " 1302	0 53	
"	"	" " " 1304	0 13	
"	"	" " " 1306	0 20	
"	"	" " " 1308	4 38	
"	"	" " " 1339	27 00	
"	"	" " " 1340	8 69	
"	"	" " " 1342	36 54	
"	"	" " " 1343	108 00	
"	"	" " " No. 64007	75 00	
"	"	" " " No. 82	2 50	
"	"	" " " 84	2 50	
"	"	" " " 96	6 00	
"	"	" " " 99	2 68	
"	J. D. Fua	" " " 1287	1 42	
"	"	" " " 1296	10 00	
"	"	" " " 1304	6 06	
"	"	" " " 1303	6 50	
"	"	" " " 1310	118 00	
"	J. A. Lambert	" " " 1278	14 84	
Joliette.	A. Bros	" " " 143	10 12	
"	J. E. Barrette	" " " 145	10 10	
St. Hyacinthe	J. D. Dumaine.....	" " " 82	3 85	
"	A. Galipeau ...	" " " 83	3 85	
"	J. A. Gervais	" " " 88	1 46	
"	"	" " " 89	1 46	
"	"	" " " 92	1 05	
"	"	" " " 93	1 05	
"	"	" " " 94	1 05	
"	"	" " " 95	1 05	
"	"	" " " 96	1 05	
"	J. A. Cadotte.	" " " 88	1 47	
"	"	" " " 89	1 46	
"	"	" " " 95	1 58	

APPENDIX B.—No. 2.—Distribution of Seizures for the year ended March 31, 1916.

Division.	To whom paid.	Service.	Amounts paid.	Total amounts paid.
			$ cts.	$ cts.
St. Hyacinthe..	J. A. Cadotte.	For his share of seizure No. 91.....	1 26	
" ..	"	" " " 92.....	1 05	
" ..	"	" " " 93.....	1 05	
" ..	"	" " " 94	1 05	
" ..	"	" " " 95.....	1 05	
" ..	"	" " " 96.....	1 05	
" ..	"	" " " 100.....	23 00	
" ..	J. C. Raymond.....	" " " 90..	1 27	
" ..	"	" " " 91.....	1 26	
" ..	"	" " " 100....	23 00	
St. John.....	J. T. Kelly.	" " " 188..	37 80	
Halifax.....	C. W. Blethen.....	" " " 190	83 35	
Vancouver.....	Jas. Thorburn ...	" " " 69.....	2 35	
"	"	" " " 72.....	24 00	

RECAPITULATION.

Ontario	$ 221 40
Quebec	7,419 87
New Brunswick	37 80
Nova Scotia	183 35
British Columbia	51 35
	$ 7.913 77

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*

No. 3.—Details of Sundry Minor Expenditures for the Year ended March 31, 1916.

To whom Paid.	Service.	Amounts paid.	Total amounts paid.
	Proprietary or Patent Medicine Act.	$ cts.	$ cts.
Rudoff, Dr. R. D	For consultation as expert	400 00	
Blackader, Dr. A. D	" "	400 00	
Dufresne, J. A	Travelling expenses	83 90	
Stewart, H. A	Law costs Rex vs. Capsuloid Co	15 00	
Thurston & Co	" " D. B. Munro	20 00	
			918 90
	Printing		310 15
	Total		1,229 05

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX B.

Details of Adulteration of Food Expenditure for the year ended March 31, 1916.

To whom paid.	Service.	Deductions for		Amounts paid.	Total amounts paid.
		Superannuation.	Guarantee		
		$ cts.	$ cts	$ cts.	$ cts.
	Kingston.				
Hogan, J	Salary as Inspector for the year.....	.....	1 08	198 84	
	London.				
Talbot, J.....	Salary as Inspector for the year.....	.....	1 08	198 84	
	Toronto.				
Dager, H. J	Salary as Inspector for the year.....	.....	1 08	198 84	
	Montreal.				
Kearney, D. J	Salary as Inspector for the year-	... ...	1 08	398 88	
Costigan, J. J.....	" " "	9 96	1 08	488 88	
	Salaries	9 96	2 16	887 76	
	Quebec.				
Béland F. X. W. E....	Salary as Inspector for the year.....	.....	1 08	298 92	
	St. Hyacinthe.				
Rouleau, J. C.....	Salary as Inspector for the year.. .. .	.....	1 08	198 84	
	St. John.				
Ferguson, J. C.....	Salary as Inspector for the year.....	3 96	1 08	194 88	
	Halifax.				
Waugh, R. J.....	Salary as Inspector for the year.. .. .	.....	1 08	348 84	
	Charlottetown.				
Weeks, W. A	Salary as Inspector from April 1, 1915 to March 10, 1916.....	.....	1 08	186 47	
	Winnipeg.				
Larivière, A. C.....	Salary as Inspector from April 1, to May 1, 1915.....	.....	0 09		
	Calgary.				
Markley, A. W. R	Salary as Inspector for the year.....	....	1 08	298 92	
	Vancouver.				
Morgan, E. J.....	Salary as Inspector for the year.....	.....	1 08	198 84	
	Victoria.				
O'Sullivan, D.....	Salary as Inspector for the year.....	.. ....	1 08	198 84	
	Cape Breton Island.				
MacKeen, E. T.....	Salary as Inspector for the year.....	.. ....	1 08	198 84	
	Rocky Mountains.				
Parker, Thos	Salary as Inspector for the pear.....	.....	1 08	198 84	
		13 92	16 29	3,806 51	3,836 72

No. 4.—Details of Adulteration of Food Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	Adulteration of Food.		
	General Contingencies.	$ cts.	$ cts.
McGill, for the Ottawa Laboratory	Special Assistance	1,095 16	
	Sundries	2,011 79	
			3,106 95
Forward, for the Halifax Lab'ry.	Special assistance	240 00	
	Sundries	1,729 [illegible]	
			1,[illegible] [illegible]
Forster, for the Winnipeg Lab'ry	"	464 95	464 95
Dawson, for the Vancouver Lab'y	"	837 [illegible]	837 [illegible]
..... Hamilton, Ont.	Travelling expenses and purchases of samples.	329 82	
Hogan, J., Kingston, Ont.	"	232 [illegible]	
Talbot, J. London, Ont	"	262 40	
Dager, H. J., Toronto, Ont.	"	265 84	
Costigan, J. J., Montreal, Que	"	80 80	
Kearney, D. J., Montreal, Que.	"	282 78	
Beland, F. X. W, E., Quebec, Que.	"	137 47	
Rouleau, J. C., St. Hyacinthe, Q.	"	44 [illegible]	
Ferguson, J. C., St. John, N.B.	"	467 [illegible]	
Waugh, R. J., Halifax, N.S.	"	207 24	
Weeks, W. A., Charlottetown, P.E.I.	"	101 74	
Larivière, A. C., Winnipeg, Man.	"	[illegible]1 77	
Markley, A. W. R., Calgary, Alta.	"	459 [illegible]	
Parker, T. Nelson, B.C.	"	[illegible]8 75	
Morgan, E. J. Vancouver, B.C.	"	20 [illegible]	
O'Sullivan, D., Victoria, B.C.	"	182 [illegible]	
Mackeen, E. T., Cape Breton	"	15 10	
			[illegible]
Brochu, O., Armagh, Que.	Special assistance and travelling expenses, etc.	240 59	
Lavallée, V. P., Joliette, Que.	"	1,0[illegible] [illegible]	
Gendreau, T., Montmagny, Que	"	287 73	
Cadieux, N., St. Jerome, Que.	"	[illegible]2 41	
Pelletier, A., Ste Perpetue, Que	"	[illegible] 41	
Roy, F. X., St. Philippe de Néri, Que.	"	[illegible]	
Audet, J. E., St. Anselme, Que.	"	763 [illegible]	
Blondin, E., Pierreville, Que	"	8[illegible]	
Doschenes, E., St. Octave, Que	"	45 [illegible]	
Hardy, L., Quebec, Que	"	[illegible] 84	
Rioux, J. H., St. Fabien, Que.	"	71 [illegible]	
Petipas, W. A., Tracadie	"	17[illegible]	
Scott, J. O., Regina, Sask.	"	[illegible]5 00	
Hall, L. H., Moosejaw, Sask	"	[illegible]	
Rickey, J. A., Ottawa, Ont.	"	[illegible]	
			[illegible]
Ellis, Dr W. H.,	Retaining fees as member of advisory board of Food Standards.	[illegible]	
Donald, Dr J. T.	"	[illegible]	
			[illegible]
McKenzie, Prof. J. J.	Travelling expenses re Board of Examiners	[illegible]	
Choquette, Rev. C. P	"	[illegible]	
Girdwood, Dr G. P.	"	[illegible]	
			[illegible]
Taillon, A. A.	Special translation	[illegible]	
Nantel, L	"	[illegible]	
Fissiault, J. A	"	[illegible]	
Morrisset, M.	"	[illegible]	
			[illegible]
Hughes, P. A	Petty expenses	[illegible]	
Collector of Customs	Duty on imported goods	[illegible]	
Chester, A. W	Fertilizer tests re	[illegible]	
Ewen & Amend	Italian asbestos	[illegible]	
Pritchard, Andrews Co., Ltd.	Stamps and repairs	[illegible]	
Alexander & Campbell	Construction of storage rooms and fixing cupboard	[illegible]	
Hague, J	Iron ing [illegible]	[illegible]	
			[illegible]

No. 4.—Details of Adulteration of Food Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	Adulteration of Food.	$ cts.	$ cts.
	General Contingencies.		
	Law Costs.		
Ross, W. L.	Law costs rex *vs.* H. W. Eaton	55 52	
"	" W. Jones	25 00	
"	" H. W. Eaton	53 93	
"	" Bennett & Son	15 52	
"	" Hamilton Bridging Assn	14 07	
Cr. R. G. for D. Arcand	Deposited to credit of excise seizures	45 67	
Plante, A	Law costs rex *vs.* Montreal Cotton Co	10 00	
"	" T. S. Montgomery	12 00	
Blewett, F. R.	" J. Walsh	25 00	
"	" Nectar Mfg. Co	139 39	
Hartley, J. C.	" Bern & Turney	20 00	
"	" G. W. Boyer	10 00	
Langlois, J. C	" Capleton Fertilizer Co	5 00	
Bérubé, Leo	" J. L. Proulx	52 50	
Innes & Mackay	" Edmunds	20 06	
"	" G. O. Werrett	10 05	
"	" O. R. Hanset	20 06	
Légaré, Thos	" G. A. Coderre	25 75	
"	" P. Lapointe	48 20	
Leclerc, F	" D. Hebert	16 80	
Drew, J. J	" J. B. Broadfoot	21 00	
Carbould, Grant & McColl	" T. A. Muir	10 00	
Smith, A. L.	" Alguire	20 00	
"	" R. Murdock	10 00	
"	" R. Runions	20 00	
Smith, A. L.	" Casselman' Bros	5 00	
Webster, Chas. R.	" F. Walker	49 50	
Bolduc, R.	" C. Berberie	44 55	
Wilson, N. C.	" D. Sampson	25 41	
Barnet, J	" O. C. Lapps	45 00	
Robertson, N. G. M.	" R. E. Broadfoot	50 00	
Macdonald & Costello.	" J. A. McDonald	10 00	
Cowan, J. E	" W, C. Broadbent	10 00	
" " "	" J. W. Philips	10 00	
Campbell & Pitblads Co	" F. C. Fraser	10 00	
Benson, B. S.	" W. H. G. Gibbs	20 00	
Morand & Savard.	" O. Pamalon	10 00	
" "	" E. Lacasse.	10 00	
" "	" B. Lacroix	10 00	
" "	" A. Bilodeau	10 00	
" "	" J. Labonté	10 00	
" "	" A. Fonrnier	10 00	
Jermyne, J. W	" F. R. Bailey	10 75	
" "	" Central Drug Store	10 34	
Aikman, J. A	" D. H. Ross & Co.	60 00	
" "	" W. Diver	10 00	
" "	" G. A. Fraser & Co	10 00	
" "	" National Drug Co	20 00	
Pincott, C. F. R.	" Co-operative Italian Assn	25 25	
" "	" E. W. Hazelwood	25 75	
" "	" Trail grocery	20 00	
" "	" Hunter Bros.	20 00	
" "	" T. Lauriente, Ltd	25 75	
Tweedie, McGillivray & Barron	" Bow Marsh	10 00	
" "	" N. S. Piette	15 00	
" "	" Allen & Allen	15 00	
" "	" R. Wright	15 00	
" "	" M. Nagler	15 00	
" "	" G. W. Piette.	15 00	
" "	" B. I. Callaghan	15 00	
" "	" G. W. Young	15 00	

No. 4.—Details of Adulteration of Food Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	Adulteration of Food—*Con.*	$ cts.	$ cts.
	General Contingencies—Con.		
Tweedie, McGillivray & Baron..	Law costs Rex *vs.* P. I. Moirow.....	15 00	
" "	" Simington & Co., Ltd.....	15 00	
Maulson & Horrison.....	" R. W. Hutton	20 00	
Temple, F.....	" Hudson's Bay Co.....	21 52	
Harris, W. H.....	" Chs. McArthur.....	10 00	
Kidd, W. J.....	" Jos. Grant.....	20 00	
Ruttan, G. F.....	" Lovelace.....	45 85	
Rigney, T. J	" R. W. Marshall.....	10 00	
" "	" Dr. A. P. Chown.....	10 00	
Robertson & McNab.....	" N. Oppeitshauser	15 00	
" "	" Bourgeman.....	11 50	
" "	" A. Fedy.....	8 00	
Fortin, G.....	" P. J. Revy	10 00	
" "	" A. Alexander.....	10 00	
Henson, R. B.....	" E. G. Hoben.....	10 00	
O'Brian, C. G.....	" J. Muma.....	23 00	
Bell, M. L.....	" A. Davis.....	25 00	
Chisholm, D. H.....	" W. D. Stephens.....	10 00	
Harrison, V. B	" W. Reynolds.....	10 00	
	" L. Grenabel.....	20 00	
Stewart, H. A.....	" Nappy.....	5 00	
	" Clifford.....	5 00	
	" W. C. Johnston.....	5 00	
Livernois, L. S.....	" W. H. Parr.....	10 00	
Duchemin, H. P.....	" E. S. Auld.....	10 00	
Landry & Landry.....	" Hudson's Bay Co.....	10 00	
Wallace, E. E.....	" R. H. Mason.....	21 80	
Clarke, A. S.....	" J. S. Ireland.....	10 00	
Armstrong, A. J.....	" O. G. Johns.....	10 00	
	" A. J. Gauld.....	20 00	
Smith, W. A.....	" W. H. A. Semple.....	20 00	
	" M. Wigle.....	10 00	
Chisholm, W. A.....	" T. J. Salmoni.....	10 00	
Morand, L.....	" B. H. Walsh.....	10 00	
Taché, D.....	" E. Robitaille.....	20 00	
Bernier, H.....	" J. A. Provencher.....	12 50	
	" J. Samson	20 00	
	" H. Turgeon.....	20 00	
	" O. Gaze.....	40 45	
	" E. Juneau.....	117 05	
Gosselin, J.....	" P. Dorais.....	15 00	
Moore, W. H.....	" A. J. Johnstone.....	20 00	
	" J. Douras.....	20 00	
McGarry & Costello.....	" H. Brydges.....	10 00	
	" P. J. Froost.....	15 00	
Fantoni, Fantoni.....	" Canada Maple Ex. Co.....	24 00	
			2 469 50
Ruttan, G. F.....	Law Costs Rex *vs* Silver.....	86 90	
McCullough & Britton.....	" A. Lewis.....	15 00	
	" L. Russell.....	15 00	
Amyot, W.....	" C. Beaudoin.....	571 10	
"	" A. Fradette.....	11 00	
"	" F. X. Boldue.....	5 00	
"	" G. Samson.....	20 00	
"		20 00	
Marquis, A. W.....	" M. Grimes.....	11 01	
"	" J. Lemieux.....	5 00	
"	" Bentham & Bradley.....	15 00	
Curran, F. J..	" Canada Flour Mills Co.....	30 00	

No. 4.—Details of Adulteration of Food Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	Adulteration of Food.	$ cts.	$ cts.
	General Contingencies..		
Curran, F. J	Law Costs Rex *vs.* E. J. Quinn	10 00	
"	" J. J. Bowen.	10 00	
"	" J. Goodman	10 00	
Macdonald & Drew	" "	20 53	
Piette, J. A	" A. Beaubien	36 80	
Coffin, H. E	" T. Bolton	10 00	
Hammond, J. H	" J. H. Wilson & Son	10 00	
	" Playfair & Preston Co	12 25	
Turnbull & McCausland	" C. A. Stewart	20 00	
Carnew, W	" The Hawley Metterville Co	10 00	
"	" Belleville Pharmacy Co	10 00	
Graham, J. W	" A. Deviney	20 00	
Graydon & Graydon	" H. Baren;	20 00	
" "	" R. W. James	20 00	
J. Bruno Nantel	" J. A. Fournelle	34 00	
Murray & Mackinnon	" Cahill & Co	10 00	
" "	" S. Smith & Son	10 00	
" "	" Bauld Bros., Ltd.	10 00	
" "	" Coleman & Eisener	10 00	
" "	" Knock & Nicolle	10 00	
" "	" W. P. Meyer	10 00	
" "	" Wentzells Ltd	10 00	
Mulcaster, R	" Mainville & Co	5 00	
Thurston & Co	" W. W. Hall	20 00	
"	" R. P. Weeks	10 00	
"	" The Loblaw Stores	10 00	
"	" J. C. Sharpe	10 00	
"	" J. J. Coyle	10 00	
"	" J. D. Cassie.	10 00	
"	" C. B. Sheilds	20 00	
"	" M. Watson	10 00	
The Ontario Hughes Owens Co., Ltd.	Supplies and apparatus for laboratory	615 66	
Lymans Limited	" " "	230 17	
Hull Medical Hall	" " "	71 10	
Gooderham & Worts, Ltd	Alcohol for laboratory	35 19	
Guimond, Mrs.	For cleaning laboratorry	203 00	
Dessaint, Mrs	" "	480 00	
Paulin E	" "	278 00	
Gauthier, C	" "	131 00	
Turpin, A	" "	314 00	
Lafleur, E	" "	314 00	
Gingras, D	" "	26 00	
Farmer, C	" "	268 00	
			2,014 00
	Equipment for Laboratories.		
The Ontario Hughes Owens Co., Ltd	Apparatus for Halifax	97 12	
Lymans Limited	" "	185 86	
The Topley Co	" "	104 24	
Thornton & Truman	" "	103 75	
The Ontario Hughes Owens Co., Ltd	" Winnipeg	578 76	
Lymans Limited	" "	271 98	
Gooderham & Worts, Limited	Alcohol "	38 41	
Thornton & Truman	Apparatus "	103 75	
The Ontario Hughes Owens Co., Ltd	" Vancouver	100 92	
Lymans Limited	" "	143 70	

SESSIONAL PAPER No. 12

No. 4.—Details of Adulteration of Food Expenditures for the Year ended March 31, 1916—*Concluded.*

To whom paid.	Service.		Amounts paid.	Total amounts paid.
	Adulteration of Food—*Con.*		$ cts.	$ cts.
	General Contingencies—Con.			
The Topley Co.	Apparatus	Vancouver	130 11	
Johnson Matthey Co., Ltd	"	"	838 27	
Thornton & Truman	"	"	103 75	
The British Columbia Distilling Co.	Alcohol	"	9 10	
				3,109 72
	Total.			
	Printing		10,114 64	
	Stationery		970 36	
				11,085 00

RECAPITULATION.

Food salaries	$	3,836 72
" contingencies		39,357 47
Special translation		121 62
	$	43,315 81

Inland Revenue Department,
Ottawa, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX B—No. 5—Details of Departmental Expenditures for the year ended March 31, 1916.

Names.		Rank. Division.	Rank. Sub-Division.	Salary.	Period.	Deduction for Superannuation.	Deduction for Retirement.	Deduction for Insurance.	Amounts paid.	Total amount paid.
				$		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Blondin, Hon. P. E.	Minister			7,000	From April 1 to Oct. 6, 1915				3,594 07	3,594 07
Patenaude, Hon. E. L	"			7,000	From Oct. 1915 to March 31, 1916				3,405 93	3,405 93
Vincent, J. U	Dep. Minister			5,000	For the year		250 00		4,750 00	5,000 00
Taylor, G. W	Ass. Dep. Min. and Secr'y.	1	A	3,400	"	67 00			3,283 00	3,350 00
Magnan, J. A	Superintendent of Patent Medicine Branch	1	A	3,300	From Feb. 23 to Mar. 31 '96,		17 07		324 31	341 38
Valin, J. E.	Chief Accountant	1	A	3,100	"				3,025 00	3,025 00
Shaw, J. F	Chief Statistics Clerk	1	A	2,900	"				2,900 00	2,900 00
Doyon, J. A	Clerk	1	B	2,800	"	32 66			2,767 34	2,800 00
Catellier, C. L	Ass. Sec. of Dept.	1	B	2,100	"		105 00		2,013 19	2,118 19
Westman, T	Clerk	1	B	2,600	"	52 00			2,548 00	2,600 00
Quain, R	Ass. Accountant	1	B	2,400	"	6 00		61 92	2,332 08	2,400 00
Fowler, G	Clerk	1	B	2,400	"				2,400 00	2,400 00
Laflamme, J. L. K.	Private Secretary	1	B	2,400	From April 1 to Nov. 1, 1915		70 00		1,638 06	1,708 06
Gallagher, M. F.	"	1	B	2,100	From Nov. 1 to Mar. 31, 1916		43 75		1,081 25	1,125 00
Brodeur, P. E. S	Clerk	2	A	1,850	For the year	6	92 50		1,757 50	1,850 00
Hughes, P. A	"	2	A	1,800	"	33 00		55 92	1,691 08	1,800 00
McCullough A	"	2	A	1,800	"	66 00			1,764 00	1,800 00
Halliday, W. A	"	2	A	1,750	"	1 25			1,688 75	1,750 00
Roy, L. G	"	2	A	1,750	"	61 25			1,688 75	1,750 00
Lemay, A	"	2	A	1,750	"		77 40	11 96	1,458 61	1,547 97
Laliberté, J. A	"	2	A	1,600	From May 3 to Mar. 31, 1916		72 90		1,385 16	1,458 06
Gervais, J. H	"	2	B	1,600	For the year		80 00		1,520 00	1,600 21
Smyth, P. L	"	2	B	1,300	From May 10 to Mar. 31, 1916		58 04		1,102 17	1,160 00
Teevens, L. P	"	2	B	1,150	For the year		57 50	47 28	1,045 22	1,150 00
Allen, A. T	"	2	B	1,150	"		57 50		1,092 50	1,150 00
Furlong, C. J	"	3	A	1,200	"		60 00	111 60	1,028 40	1,200 00
Lawless, E. M.	"	3	A	1,200	"		60 00		1,140 00	1,200 00
Hagerty, B	"	3	A	1,200	"		60 00		1,140 00	1,200 00
Doyle, E. F	"	3	A	1,200	"		60 00		1,140 00	1,200 00
Goodhue, M. L. E. B	"	3	A	1,200	"		60 00		1,140 00	1,200 00
Trumpour, G	"	3	A	1,200	"		60 00		1,140 00	1,200 00
Evans, C. J	"	3	A	1,200	"		60 00	41 01	1,098 96	1,200 00
Beard, M. H	"	3	A	1,200	"		60 00		1,140 00	1,200 00
Lewis, H. B	"	3	A	1,200	"		59 38		1,128 12	1,187 50
Lyon, A. V	"	3	A	1,200	"		59 38		1,128 12	1,187 50

Yeats, R. P	"	3	A	1,150	"	40 25			1,109 75	1,150 00	
Roberts, A	"	3	A	1,100	"		55 00		1,045 00	1,100 00	
Castle, J. W. S	"	3	A	1,100	"		55 00	53 04	991 96	1,100 00	
McKell, M. E. E	"	3	A	950	"		46 25		878 75	925 00	
Lallier, M. A. L	"	3	B	800	"		40 00		760 00	800 00	
O'Connor, M. E	"	3	B	700	"		35 00		665 00	700 00	
Tremblay, J	"	3	B	600	"		30 00		570 00	600 00	
Bourgeois, E	Messenger			800	"		40 00		760 00	800 00	
Roy, L	"			800	"		40 00		760 00	800 00	
Dubeau, L	"			750	"		36 25		688 75	725 00	
McGill, A	Chief Analyst	1	A	3,600	For the year	72 00			3,528 00	3,600 00	
Lemaire, A	Analyst	1	B	2,200	"		108 75		2,066 25	2,175 00	
Vale, J. G	"	1	B	2,200	"		108 75	96 00	1,970 25	2,175 00	
Fowler, E. L. C	"	1	B	2,200	"		108 75		2,066 25	2,175 00	
Forward, C. C	"	1	B	2,200	"		108 75		2,066 25	2,175 00	
Dawson, J. A. M	"	1	B	2,200	"		108 75		2,066 25	2,175 00	
Kerr, W. J	"	2	A	1,750	"		86 88		1,650 62	1,737 50	
Gordon, A. P	"	2	A	1,650	From April 1 to Jan. 15, 191	6	64 37		1,222 72	1,287 09	
Kirwan, P	"	2	B	1,300	For the year		65 00	21 60	1,213 40	1,300 00	
Landry, A. J	"	2	B	1,300	"		65 00		1,235 00	1,300 00	
Collier, F. C	"	2	B	1,300	"		65 00		1,235 00	1,300 00	
Cook, S. J	"	2	B	1,300	"		65 00		1,235 00	1,300 00	
Davidson, W. A	"	2	B	1,300	"		65 00		1,235 00	1,300 00	
Wortman, L. E	"	2	B	1,300	From Oct. 1 to Mar. 31, 191	6	32 50		617 50	650 00	
Rickey, J. A	Clerk	3	A	1,200	For the year		60 00	75 36	1,064 64	1,200 00	
Wright, E. E	"	3	A	1,200	"		60 00		1,140 00	1,200 00	
Lafreniere, V	"	3	A	1,200	"		60 00	75 12	1,064 88	1,200 00	
Lewis, T. L	"	3	B	800	"		40 00		760 00	800 00	
Dion, J. H	Messenger			500	From April 1 to June 1, 191	5	4 16		79 16	83 32	
Armitage, W	Supt. of Mus. Specs	1	B	2,300	For the year		115 00		2,185 00	2,300 00	
Porter, F	Clerk	3	A	1,200	"		60 00		1,140 00	1,200 00	
Broad, T	Warehouseman	L.	G	650	"		32 50		617 50	650 00	
Chaine, E	"	L.	G	650	"		32 50		617 50	650 00	
Dean, J. F	"	L.	G	550	"		27 50		522 50	550 00	
Higman, O	Asst Elect. Engr. & of Gas	1	A	3,400	"		170 00		3,230 00	3,400 00	
Lemire, A. B	Assistant	1	B	2,600	"		130 00	5 85	2,464 15	2,600 00	
Dupuis, H. A	Clerk	1	B	2,300	"		113 75	97 80	2,063 45	2,275 00	
Eldridge, F. B	"	1	A	1,600	"		80 00		1,520 00	1,600 00	
Fyfe, N. B	"	2	A	1,200	"		60 00		1,140 00	1,200 00	
Mathews, F. D. K	"	3	A	1,050	"		52 50		997 50	1,050 00	
Cyrette, M. L	"	3	A	1,200	"		60 00		1,140 00	1,200 00	
Watt, R. O	Asst Inspect. of W. and M	1	A	2,900	"		145 00		2,755 00	2,900 00	
Gelinas, J. B	Clerk	1	B	1,600	"		80 00		1,520 00	1,600 00	
Watson, C. M	"	3	A	1,200	"		60 00		1,140 00	1,200 00	
Farlow, L	"	3	B	800	"		40 00		760 00	800 00	
Burgess, T	Draughtsman			1,000	"		50 00		950 00	1,000 00	
Cimon, E	Clerk	L.	G	650	"		31 88		605 62	637 50	
						491 41	4,575 21	754 49	124,583 17	130,404 28	

APPENDIX B.—No. 5.—Details of Department Expenditures for the Year ended March 31, 1916.

Names.	Service.	Amounts paid.	Total amounts paid.
		$ cts.	$ cts.
Cyr, H.	Salary as extra clerk for the year	637 50	
Montreuil, J. A.	" messenger from April 1st to 30th, 1915.	41 66	
Seguin, J. R.	" extra clerk for the year	500 00	
Ethier, J. P.	" " "	574 98	
Kirwan, P. T.	" " from April 1 to 15, 1915	54 17	
Cook, S. J.	" " " 1 to 20, 1915	72 22	
Davidson, W. A.	" " " 1 to 20, 1915	72 22	
Landry, A. J.	" " " 1 to 19, 1915	68 61	
Westman, L. E.	" " " 1 to Sept. 30, 1915	650 00	
Charland, Dr. L. C.	" " " 1 to June 30, 1915	300 00	
Johnston, R.	" " from May 3 to Oct. 27, 1915	241 90	
Rooney, E. A.	" " " Sept. 13, 1915 to March 13, 1916	400 00	
Chenier, G. J.	" " " July 1 to Aug. 31, 1915	90 00	
Deguire, A. L.	" " " Nov. 8 to March 31, 1916	317 75	
Beaudet, P. A.	" messenger, Mar. 20, 1916 to 31, 1916	16 13	
			4,037 14
C. R. G. for King's Printer	Printing	4,471 21	
" "	Parliamentary publications	995 80	
Cr. R. G. for Cont. of Stationery	Stationery and books	3,574 03	
			9,041 04
C.P.R. Telegraph Co.	Telegrams	334 21	
G.N.W. Telegraph Co.	"	95 67	
			429 88
Blondin, Hon. P. E.	Travelling expenses	900 00	
Patenaude, E. L.	" "	700 00	
" "	Sundry "	7 50	
Vincent, J. U.	Travelling "	143 85	
McGill, A.	" "	308 57	
Higman, O.	" "	85 07	
Laflamme, J. L. K.	" "	450 00	
Way, E. O.	" "	192 00	
Taylor, G. W.	" "	33 05	
Catellier, C. L.	" "	539 90	
Rutledge, P. R.	" "	454 63	
Rickey, J. A.	" "	256 15	
Valin, J. A. G.	" "	41 70	
Lambe, A. B.	" "	104 80	
Lemay, A.	" "	10 95	
			4,228 17
The Bell Telephone	Messages	766 70	
			766 70
The Ottawa Wine Vaults Co.	Distillated Water	143 60	
R. Robert	Washing towels	97 50	
Ottawa Electric Ry.	Tickets	50 00	
Postmaster	Stamps	128 60	
American Express Co.	Express	70	
Dominion Express Co.	"	2 20	
Canadian Express Co.	"	5 62	
The Plaunt Hardware Co.	Hardware	20	
Stromberg Electric Co.	Repairs to electric time clock	4 44	
Mrs. M. J. O'Connor	Sundries	3 00	
Post Office Department	Stamps	8 28	
M. Lepine	Cartage	3 00	
Collector of Inland Revenue	War Tax Stamps	8 50	
Mahoney, J.	Cartage	28 25	
Bryson-Graham Co., Ltd.	Towels, etc.	29 70	
Landreville, M.	Cartage	50	
Thornton & Truman	Repairs to locks and keys	57 55	
Clairoux, O.	Cartage	247 50	
	Carried forward		18,502 93

SESSIONAL PAPER No. 12

APPENDIX B.—No. 5.—Details of Department Expenditures for the Year ended March 31, 1916—*Continued.*

Names.	Service.	Amounts paid.	Total amounts paid.
		$ cts.	$ cts.
	Brought forward		18,[illegible] 67
R. H. Pringle	Brokerage	22 00	
Birkett & Son	Hardware	20	
Murphy-Gamble Co	Brushes, etc.	1 75	
Mahlig, F. W.	Gift	1 00	
Auger, B.	"	1 00	
Canadian Pacific Ry. Telegraph Co	Messages	6 01	
Great North Western Telegraph Co.	"	4 25	
W. Strachan Co.	Cuspidor	95	
			573 38
Mercantile Agency, Toronto	Subscription	75 00	
The Daily Journal, Calgary	"	3 00	
The Citizen, Vancouver	"	1 00	
Vancouver Daily Province	"	3 00	
The Colonist, "	"	5 00	
The Week, Victoria	"	2 00	
Le Manitoba, St. Boniface	"	1 00	
North West Review, Winnipeg	"	1 50	
The Telegram, Winnipeg	"	3 00	
The World, Chatham, N.B	"	2 00	
L'Evangeline, Moncton, N.B	"	1 00	
The Globe, St. John, N.B	"	5 00	
Bridgewater Bulletin, Bridgewater	"	1 00	
The Herald, Halifax	"	7 50	
Windsor Tribune, Windsor, N.S.	"	1 00	
The Intelligencer, Belleville	"	3 00	
The Planet, Chatham, Ont	"	4 00	
Guelph Herald, Guelph	"	4 00	
The Herald, Hamilton	"	3 00	
Daily Spectator, "	"	3 00	
The Labor News "	"	1 00	
The Farmers' Advocate, London	"	1 50	
Free Press, London	"	3 00	
The Journal, Ottawa	"	13 40	
Citizen "	"	24 00	
Free Press "	"	19 00	
Le Temps "	"	3 00	
The United Canada, Ottawa	"	1 50	
The Times, Peterborough	"	5 00	
The Standard, St. Catherines	"	3 00	
The Standard Empire, Toronto	"	6 00	
Saturday Night "	"	9 00	
Toronto Daily Star "	"	2 00	
Globe Printing Co. "	"	9 30	
Mail and Empire "	"	3 00	
The News "	"	6 00	
The Canadian Mining Journal, Toronto	"	1 00	
Daily World, Toronto	"	10 00	
Catholic Register and Canadian Expansion, Toronto	"	1 50	
Evening Telegram, Toronto	"	3 00	
Presse "	"	1 00	
Financial Post "	"	5 00	
The Express, Woodstock	"	1 00	
The Charlottetown Examiner, Charlottetown	"	2 50	
Bulletin des recherches historiques, Beauceville	"	2 00	
Le Progrès du Saguenay, Chicoutimi	"	1 00	
L'Action Canadienne, Fraserville	"	100	
	Carried forward		10,209 05

APPENDIX B.—No. 5.—Details of Departmental Expenditure for the Year ended March 31, 1916—*Continued.*

Names.	Service.	Amounts paid.	Total amounts paid.
		$ cts.	$ cts.
	Brought forward	.....	19,358 32
La Semaine, Grand'Mère	Subscription	1 00	
L'Etoile du Nord, Joliette	"	0 75	
La Presse, Montreal	"	7 00	
The Gazette "	"	18 00	
La Patrie "	"	7 00	
Herald Printing Co., Montreal	"	6 00	
Montreal Star "	"	6 00	
Le Devoir "	"	15 00	
Revue Trimestrielle Canadienne, Montreal	"	4 00	
Le Pays, Montreal	"	3 00	
Le Nationaliste, Montreal	"	4 00	
L'Action, Montreal	"	4 00	
Le Moniteur du Commerce, Montreal	"	2 00	
La Revue Canadienne, Montreal	"	6 00	
Le Peuple, Montmagny	"	1 00	
Printing Chronicle, Quebec	"	3 00	
La Vérité "	"	2 00	
L'Evènement "	"	3 00	
L'Action Sociale "	"	6 00	
La Nouvelle-France "	"	3 00	
La Semaine Commerciale, Québec	"	2 00	
Société de Géographie "	"	2 00	
Le Progrès du Golfe, Rimouski	"	1 00	
L'Eveil, Sorel	"	1 00	
Le Soreloie, Sorel	"	1 00	
La Tribune, St. Hyacinthe	"	1 00	
Courrier de St. Hyacinthe, St. Hyacinthe	"	2 21	
Le Canada Français, St-Jean	"	2 00	
Le Bien Public, Trois-Rivières	"	1 00	
Journal de Waterloo, Waterloo	"	1 00	
Le Patriote, Prince Albert, Sask.	"	1 00	
American Food Journal, Chicago	"	2 50	
Scientific American, New York	"	8 25	
Tobacco World Printing Co., Philadelphia	"	2 00	
Bulletin de la Canadienne, Paris, France	"	4 00	
Canada News paper Co., London, Eng	"	7 00	
Jones Farrell, London, Eng	Subscription	17 03	
Journal of Gas Lighting Co., London, Eng	"	6 69	
Les Cloches de St. Boniface, St. Boniface	"	1 00	
Le Droit, Ottawa	"	6 00	
Le Moniteur Acadien, Shediac, N.B.	"	1 00	
			438 73
	Total	.....	$19,797 05

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister

SESSIONAL PAPER No. 12

APPENDIX B.—No. 6.—Details of Weights and Measures Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Deductions for Superannuation.	Deductions for Retirement.	Deductions for Guarantee	Amounts paid.	Total amounts paid.
	Belleville.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Diamond, F. D...	Salary as Inspector for the year.....	.....	.....	3 60	1,096 32	
Kylie, R.....	" Asst. Inspector for the year..	.....	.....	1 80	798 12	
Howson, G. H....	" " "	.....	.....	1 80	798 12	
Worrell, Jos.....	" " "	.....	.....	1 80	798 12	
	Salaries.....	.....	.....	9 00	3,490 68	
	Contingencies.....	.....	.....	.....	2,063 18	
						5,553 86
	Hamilton.					
Sealey, J. C	Salary as Inspector for the year.....	.....	.....	3 60	1,396 32	
Fitzgerald, E. W..	" Asst. Inspector for the year..	.....	.....	1 80	998 16	
Wheatley, A. C...	" " "	.....	.....	1 80	1,098 12	
Laidman, R. H...	" " "	.....	.....	1 80	1,098 12	
Clegg, Jas	" " "	.....	.....	1 80	898 20	
Brick, J. H.	" " "	.....	.....	1 80	998 16	
Von Newbronn, A.	" " "	.....	.....	1 80	798 12	
Pryke, John	" " "	.....	.....	1 80	798 12	
	Salaries.....	.....	.....	16 20	8,083 32	
	Contingencies.....	.....	.....	.....	2,328 06	
						10,411 38
	Kingston.					
Gallagher, T.....	Salary as Inspector for the year	.....	.....	3 60	1,196 40	
MacLean, C. E...	" Asst. Inspector for the year	.....	.....	1 80	598 14	
Davis, M. J ...	" " "	.....	.....	1 80	598 14	
	Salaries.	.....	.....	7 20	2,392 68	
	Contingencies	.....	.....	.....	1,702 10	
						4,094 78
	London.					
Hughes, R. A...	Salary as Inspector for the year.....	.....	.....	3 60	1,196 40	
Coughlin, D	" Asst. Inspector from April 1 to Sept. 15, 1915	.....	.....	87	154 71	
Thomas, J. S.....	" Asst. Inspector for the year	.....	.....	1 80	598 14	
Ladelle, D	" " "	.....	.....	1 80	598 14	
Cada, T. A.. . .	" " "	.....	.....	1 80	598 14	
Webbe, S. A	" Inspector from July 1, 1915, to March 31, 1916.....	.....	.....	1 20	398 74	
Porter, A.....	"	.....	.....	93	180 00	
	Salaries.....	.....	.....	11 33	3,849 85	
	Contingencies.....	.....	.....	.....	4,410 16	
						8,260 01
	Ottawa.					
Hinchey, E. H	Salary as Inspector for the year.	22 00	.....	3 60	1,013 40	
Brown, John	" Asst. Inspector for the year.	.....	.....	1 80	1,098 12	
Hodgins, J. G. G.	" " "	.....	.....	1 80	798 12	
Thompson, F. H.	" " "	.....	.....	1 65	678 45	
Church, G. C	" " "	.....	.....	1 80	798 12	
Gorgeon, E. S	" from April 1 to June 1, 1915; transferred to Montreal	.....	.....	.....	.....	
		.....	.....	93	166 19	
Mattice, A. E	" from July 1, 1916, to March 31, 1916....	.....	.....	1 20	398 74	

APPENDIX B.—No. 6.—DETAILS of Weights and Measures Expenditures for the Year ended March 31, 1916.—*Continued.*

To whom paid.	Service.	Deductions for Superannuation.	Deductions for Retirement.	Deductions for Guarantee.	Amounts paid.	Total amounts paid.
	Ottawa—Con.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Chenier, T.	Salary as Asst. Inspector from July 1, 1915, to March 31, 1916.			1 20	373 74	
Revatt, W.	" " from Oct. 1, 1915, to March 31, 1916			1 05	469 43	
	Salaries.	33 00		14 45	6,533 33	
	Contingencies.				9,241 51	
						15,774 84
	Toronto.					
McConvey, J. J.	Salary as Inspector for the year			3 60	1,596 36	
Wright, R. J.	" Asst. Inspector	24 00		1 80	1,174 20	
Smith, J. C.	" " "			1 80	1,198 20	
Cruikshank, J. L.	" " "			1 80	898 20	
Fallowdown, W. A.	" " "			1 80	998 16	
McEachern, C. A.	" " "			1 80	998 16	
Scarf, W. F.	" " from July 1, 1915, to March 31, 1916			1 20	598 74	
Howe, T. E.	" " from Jan. 1, to March 31, 1915			30	249 69	
	Salaries	24 00		14 10	7,711 71	
	Contingencies				2,869 31	
						10,581 05
	Montreal.					
Archambault, J. E.	Salary as Inspector for the year			3 60	1,796 40	
Daoust, J. A.	" Asst. Inspector for the year	6 99		1 80	1,391 13	
Hébert, J. A.	" " "			1 80	1,398 12	
Baudet, E.	" " "			1 80	1,098 12	
Galipeau, J. B. N.	" " "			1 80	998 16	
Wilson, J. C.	" " "			1 80	998 16	
Bélanger, S. F.	" " "			1 80	1,198 20	
Chapleau, J. R.	" " "			1 80	798 12	
Poitras, D.	" " "			1 80	798 12	
Boyd, W. R.	" " "			1 80	798 12	
Grignon, E. S.	" " from June 1, 1915, to March 31, 1916			1 45	642 93	
Gibault, A.	" Asst. Inspector, from July 1, 1915, to March 31, 1916			1 20	598 74	
	Salaries	6 99		22 45	12,514 32	
	Contingencies.				7,295 71	
						19,810 03
	Quebec.					
Roy, C. E.	Salary as Inspector for the year			3 60	1,596 36	
LeBel, J. A. W.	" Asst. Inspector for the year	38 40		1 80	1,059 72	
Knowles, Chas.	" " "			1 80	998 16	
Bourget, L. J.	" " "			1 80	998 16	
Beauchamp, L. E.	" " "			1 80	598 20	
Bernatchez, A.	" " "			1 80	598 20	
Duchesne, N.	" " "			1 80	598 20	
Couture, C. H.	" " "		87 60	1 80	510 60	
Lortie, J. A.	" " "			1 80	748 20	
Dagneau, J. T.	" " "			1 80	448 20	
Hudon, P. E.	" " from Jan. 1, to March 31, 1916			45	74 55	
	Salaries	38 40	87 60	20 25	8,228 55	
	Contingencies.				7,608 58	
						15,837 13

SESSIONAL PAPER No. 12

APPENDIX B.—No. 6.—Details of Weights and Measures Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Deductions for Superannuation.	Deductions for Retirement.	Deductions for Guarantee.	Amounts paid.	Total amount paid.
	Sherbrooke.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Delorme, O. C....	Salary as Inspector for the year.....			3 60	1,296 36	
Lemire, J. N.....	" Asst. Inspector for the year...		45 15	1 80	702 97	
Lamy, C.....	" " from Jan. 1, to March 31, 1916.....			30	199 68	
	Salaries.....		45 15	5 70	2,249 01	
	Contingencies				3,462 55	
						5,711 56
	St. Hyacinthe.					
Morin, J. F.....	Salary as Inspector for the year.....			3 60	1,296 36	
Champagne, J. A.	" Asst. Inspector for the year.			1 80	702 97	
Boisvert, J. F	" " "			1 20	498 87	
	Salaries.....			6 60	2,498 20	
	Contingencies.....				2,498 40	
						4,996 80
	Three Rivers.					
Lessard, A.	Salary as Inspector for the year.....			3 60	1,296 36	
Bolduc, E.....	" Asst. Inspector for the year ..	66 00		1 80	782 16	
Dubord, E.. ..	" " from Jan. 1, to March 31, 1916			30	199 68	
Carette, C.....	" as Inspector for the year.			30	199 68	
	Salaries	66 00		6 60	2,477 88	
	Contingencies.				3,586 44	
						6,064 32
	St. John.					
Barry, James ...	Salary as Inspector for the year.....			3 60	1,496 40	
Bernier, J. A	" Asst. Inspector for the year.			1 80	798 20	
White, E. H	" " "			1 80	648 10	
LeBlanc, O. J. O	" "			1 80	798 10	
Limerick, K. A...	" "			1 80	600 00	
	Salaries.....			10 80	4,720 60	
	Contingencies.....				650 10	
						5,370 70
	Halifax.					
Dillon, D. H	Salary as Inspector from April 1 to Aug. 30th 1915					
Waugh, E. J	" " Asst. Inspector for the year.			1 80	696 16	
O'Brien, Wm.	" "			3 60	1,398 30	
	Salaries			5 70	2,094 46	
	Contingencies				2,107 00	
						4,201 46
	Quebec.					
Dunlop, Wm....	Salary as Inspector for the year	27 00		3 60	1,386 30	
Chisholm, J. J	" as Asst. Inspector for the year			1 80	696 16	
Campbell, D. A	" "			1 80	798 12	
	Salaries.....	27 00		7 20	2,880 58	
	Contingencies.....				676 56	
						3,583 14

APPENDIX B.—No. 6.—Details of Weights and Measures Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Deductions for Superannuation.	Deductions for Retirement.	Deductions for Guarantee.	Amounts paid.	Total amounts paid.
	Charlottetown.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Davey, Edmund..	Salary as Inspector for the year.	.....	.....	3 60	1,096 32	
Hughes, Henry....	" as Asst. Inspector for the year..	.....	.....	1 80	848 16	
	Salaries..... .... - .	...	.....	5 40	1,944 48	
	Contingencies.....	.....	.....	.... .	262 51	
						2,206 99
	Winnipeg.					
McKay, R.....	Salary as Inspector for the year..	.....	.....	3 60	1,196 40	
Gilby, W. F.....	" as Asst. Inspector for the year..	.....	.....	1 80	898 20	
Spicer, H..... ..	" " " ..	.....	.....	1 80	898 20	
McLean, D. J....	" " from April 1, to October 1, 1915, transferred to Regina ...	..	.....	82	409 18	
Grant, C. D.	" as Asst. Inspector for the year..	.....	.. ....	1 80	898 20	
Field, Wm. J....	" " from July 15, to March 31, 1916	.....	.....	1 80	598 74	
McKay, Jas	" " from July 15, to March 31, 1916	..	.....	1 80	598 74	
Attridge, J. B ...	" " from July 15, to March 31, 1916	.. ..	.....	1 05	598 89	
Harper, S..... .. .	" as Mech. Scales Inspector from Dec. 1, 1915. to March 31, 1916.....	.	.....	60	466 04	
	Salaries	.. ..	.....	13 87	6,562 59	
	Contingencies	...	.. ...	.. ...	5,466 94	
						12,029 53
	Calgary.					
Costello, J. W....	Salary as Inspector for the year.....	31 92	.. ....	3 60	1,564 44	
Macleod, W. J....	" as Asst. Inspector for the year.	.....	.....	1 80	898 26	
Gibson, C	" " " ..	. .	.. ...	1 80	898 20	
McDougall, J. C..	" " " ..	....	.....	1 80	898 20	
Fyfe, G. D.....	" as Mech. Scales Inspector from Feb. 1st, to March 31, 1916	.....	.. ...	60	299 40	
	Salaries....	31 92	.....	9 60	4,558 44	
	Contingencies...	..	.....	... .	4,149 81	
						8,708 25
	Saskatoon.					
Johnston, C. W...	Salary as Inspector for the year.... .	. .	.....	3 60	1,596 36	
Welch, W, R. ...	" as Asst. Inspector for the year..	..	.....	1 80	998 16	
Wallace, R.....	" " " .	...	.. ....	1 80	898 20	
Courtenay, W. H	" as Mech. Scales Inspector from Dec. 1, 1915 to March 31, 1916.....	...	. .....	60	466 04	
	Salaries	...	.....	7 80	3,958 76	
	Contingencies	..	.. ....	.....	8,793 48	
						12,752 24
	Regina.					
McLean, D. J....	Salary as Inspector from Sept. 1, 1915, to March 31, 1916.....	.....	... ...	1 96	814 70	

SESSIONAL PAPER No. 12

APPENDIX B.—No. 6.—Details of Weights and Measures Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Districts.	Deduction for			Amounts paid.	Total amounts paid.
		Superannuation.	Retirement.	Guarantee.		
		$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Suttie, T. C.....	Salary as Asst. Inspector from Jan. 1, to March 31, 1916.....	.....	.....	60	466 94	
	Salaries.....	.....	.....	2 56	1,289 74	
	Contingencies.....	.....	.....	.....	2,133 32	
						3,414 06
	Vancouver.					
Dutton, A. H.....	Salary as Inspector for the year.....	.....	.....	3 60	1,196 40	
Harris, W. H.....	" as Asst. Inspector for the year.	.....	56 16	1 80	792 60	
Shaw, John	" " "	.....	.....	1 80	348 12	
	Salaries	.....	56 16	7 20	2,336 52	
	Contingencies	.....	.....	.....	728 30	
						3,064 85
	Nelson.					
Parker, Thos.. ...	Salary as Inspector for the year.	.....	.....	3 60	1,246 32	
	Salaries....	.....	.....	3 60	1,246 32	
	Contingencies.	.....	.....	.....	2,930 27	
						4,179 59
	Special Elevator Scales Inspector.					
Fyfe, G. D.. .	Salary as Inspector from April 1, 1915, to Jan. 16, 1916...	.....	.....	3 00	1,497 00	
	Contingencies.	.....	.....	.....	625 04	
						2,122 04
	Yukon					
Stingle, Jas . ..	Salary as Inspector for the year..	.....	.....	3 60	984 36	
	Contingencies.	.....	.....	.....	51 64	
						1,036 00
	Special Elevator Scale Inspector.					
Way, E. O.	Salary as Chief Inspector Contingencies.	.....	.....	.....	97 68	
						97 68
		162 27	294 91	213 60	85,707 96	
	Contingencies, ...	.....	.....	.....	76,093 02	
						472,508 75

No. 6.—Details of Weights and Measures Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
		$ cts.	$ cts.
	Weights and Measures.		
	Provisional Allowance.		
R. McKay, Winnipeg	To pay R. McKay	114 51	
"	" W. F. Gilby	137 50	
"	" H. Spicer	137 50	
"	" D. J. McLean	68 33	
"	" C. D. Grant	137 50	
"	" J. B. Attridge	137 50	
"	" W. J. Field	137 50	
"	" J. McKay	137 50	
"	" S. Harper	62 46	
			1,070 30
Thos. Parker, Nelson	" F. Williamson	150 00	
"	" Thos. Parker	124 92	
			274 92
C. W. Johnston, Saskatoon	" G. D. Fyfe	49 98	
" "	" W. R. Welch	150 00	
" "	" R. Wallace	150 00	
" "	" S. H. Wood	87 50	
" "	" A. I. Shaw	82 66	
" "	" J. T. Greig	150 00	
" "	" T. H. Fleming	147 50	
" "	" C. W. Johnston	99 96	
" "	" W. N. Courtney	68 70	
" "	" C. W. Underhill	52 08	
			1,038 38
D. J. McLean, Regina	" D. J. McLean	54 42	
"	" Thos. C. Suttie	72 87	
"	" A. I. Shaw	67 34	
"	" Jas. Eadie	43 17	
			237 80
A. H. Dutton, Vancouver	" A. H. Dutton	122 49	
" "	" W. H. Harris	150 00	
			272 49
J. W. Costello, Calgary	" G. D Fyfe	50 02	
"	" J. W. Costello	100 00	
"	" N. F. Macleod	150 00	
"	" J. C. McDougall	150 00	
"	"		
"	" C. Gibson	150 00	
			750 02
	Total Provisional Allowance		3,493 91
	General Weights and Measures.		
	Contingencies.		
Hughes, P. A	Petty expenses	38 68	
Guimond, Mrs. U	Salary as charwoman	111 00	
Dufresne, Mrs	"	174 00	
The Pritchard-Andrews Co., Ltd.	Rubber stamps repaired	595 72	
Hugh Carson Co., Ltd	Leather cases	184 00	
Canadian General Electric Co.	100 flashlights	66 00	
Eclipse Plating Co	Nickle plating set scales	9 50	
The Burrows Stewart Milne Co.	For 400 test weights	720 00	
American Bank Note Co	Stamps supplied	55 00	
Ottawa Transportation Co., Ltd.	Cartage	2 15	
Alfred, J. H	Medical fees	4 00	
Ottawa Electric Co.	Electric current	125 00	
The Plaunt Hardware Co.	Batteries	6 24	
J. A. Desrivières	24 kit boxes	90 50	
			2,181 79

SESSIONAL PAPER No. 12

No. 6.—Details of Weights and Measures Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
		$ cts.	$ cts.
	Law Costs.		
Herrington, W. S	Rex vs. H. W. Huff	10 00	
Thurston & Co	" C. Taylor	10 00	
"	" R. Lawson	20 00	
"	" J. Badame	20 00	
"	" F. Aitcheson	10 00	
"	" W. S. Moulds	10 00	
"	" W. J. Simon	40 00	
Champagne, N	" Sheekoolsky	20 00	
Smith, R. A	" Tai You Yong	10 00	
Clark, A. S	" John Steele	30 00	
Mahaffy & Blackstock	" H. C. Wooden	10 00	
Hatton, G. W	" Fair & Spence	20 00	
Davidson, A. A	" S. Miller	10 00	
McDonald & McBride	" Godfrey	10 00	
			235 00
			3,416 73

APPENDIX B.—No. 7—Details of Gas Inspection Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Deductions for Superannuation.	Deductions for Retirement.	Deductions for Guarantee	Amounts paid.	Total amounts paid.
	Belleville.	$ cts.	$ cts.	$ cts.	$ cts	$ cts.
Bickle, W. J.....	Salary as Inspector for the year.....	1 92	.....	1 80	96 24	
	Contingencies	. .	.....	.....	628 69	
						724 93
	Hamilton.					
Lutz, H.....	Salary as Inspector for the year.....	.....	.....	3 60	1,496 40	
Lovell, E.....	" Asst. Inspector for the year...	.....	.....	1 80	998 16	
Smith, W. A.....	" " " ..	.. .	.....	1 80	998 16	
Dennis, W. A	" " " ..	.....	.....	1 80	148 20	
Powell, J. B .. .	" " " ..	.....	.....	1 80	298 20	
	Salaries..	. .	.....	10 80	3,939 12	
	Contingencies	.. .	.....	.....	1,834 36	
						5,773 48
	London.					
Nash, A. F	Salary as Inspector for the year..	....	.....	3 60	1,796 40	
Skelton, A. R	" Asst. Inspector for the year...	.	.....	1 80	998 16	
Elliott, G. H.....	" " " ..	....	.....	1 80	692 16	
Thrasher, W. A. .	" " " ..	....	.....	1 80	198 12	
Rennie, Geo	" " " ..	... .	.....	1 80	198 12	
Orr, H. N	" " " ..	...	.....	1 80	198 12	
Hillis, Jas.....	" " for the year..	.....	.....	1 80	898 20	
Jones, B. B.....	" " from Nov. 1 to March 31, 1916 : tranf. Calgary...	.	.....	75	499 25	
	Salaries.....	..	.....	15 15	5,478 53	
	Contingencies	...	.....	.....	770 49	
						6,249 02
	Ottawa.					
Morrisson, A. C.	Salary as Inspector for the year.....	.....	.....	3 60	1,396 32	
Bond, M. B	" Asst. Inspector for the year...	.....	.....	2 88	1,097 04	
Roche, W. J. . .	" " July 1, 1915 to March 31, 1916	... ..	.....	1 98	1,097 94	
Chevrier, R. J....	" Asst. Inspector for the year...	.....	.....	1 80	998 16	
	Salaries..... ..	. .	.....	10 26	4,589 46	
	Contingencies	.....	.....	.....	3,517 87	
						8,107 33
	Toronto.					
Stiver, J. L.....	Salary as Inspector for the year.....	. . .	90 00	3 60	1,706 40	
Pape, J.. . ..	" Asst. Inspector for the year..	...	.. ....	1 80	1,448 16	
Reesor, M. W. .	" " " ..	....	.....	1 80	1,298 16	
Renahan, M. J	" " " .	.....	... ..	1 80	998 16	
Ogden, G. J.....	" " " ..	.. .	.....	1 80	948 12	
Clark, H. M....	" " " ..	.....	.....	1 80	998 16	
Johnstone, S. F.	" " " ..	....	.....	1 80	998 16	
Wilson, H. H. ..	" " " ..	....	.....	1 80	998 16	
Mills, A. E.....	" " from April 1, 1915 to March 1, 1916, died February 8.	....	.....	1 65	823 35	
Hacker, A. N....	" Asst. Inspector for the year	. . .	.....	1 80	798 12	
Shanacy, M ...	" " " ..	1 92	.....	1 80	96 24	
Broadfoot, S.....	" " " .	6 00	... ...	1 80	292 20	
Graham, J. M...	" " " .	...	.. ..	1 80	198 12	
	Salaries.....	7 92	90 00	25 05	11,601 51	
	Contingencies	.....	.....	.....	878 49	
						12,480 00

APPENDIX B.—No. 7.—Details of Gas Inspection Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Deductions for.			Amounts paid.	Total amounts paid.
		Superannuation.	Retirement.	Guarantee.		
	Montreal.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Aubin, A.....	Salary as Inspector for the year.....	...	.....	3 60	1,996 32	
O'Flaherty, M. J.	" Asst. Inspector for the year..	...	.....	1 80	1,198 20	
Aubin, Chas.....	" " " ..	...	.....	2 88	1,297 08	
Mann, W. M. ..	" " " ..	...	.....	2 88	1,197 12	
Blandford, E. B..	" " " ..	...	.....	1 80	1,198 20	
Clayton, J. W...	" " " ..	...	.....	1 80	998 16	
	Salaries.....	...	.....	14 76	7,885 08	
	Contingencies	...	.....	...	631 87	
						8,516 95
	Quebec.					
Béland, F.X.W.E.	Salary as Inspector for the year ...	...	.....	3 60	496 32	
						496 32
	Sherbrooke.					
Simpson, A. F....	Salary as Inspector for the year.....	3 96	...	3 60	192 36	
Bowen, F. C. ..	" Asst. Inspector for the year..	...	...	1 80	298 20	
	Salaries.....	3 96	.....	5 40	490 56	
						499 92
	Fredericton.					
Wilson, John E.	Salary as Inspector for the year ...	...	...	1 80	98 16	
						98 16
	St. John.					
Wilson, John E..	Salary as Inspector for the year ...	...	...	3 60	1,886 32	
Ganter, E. L.....	" Asst. Inspector from Sept. 15 to March 31, 1916.....	.....	.....	1 05	287 64	
	Salaries..	...	...	4 65	1,183 96	
	Contingencies.... ...	...	...	...	242 00	
						2,225 96
	Halifax					
Toale, John....	Salary as Inspector for the year	...	...	3 60	1,286 36	
Withers, S. W	" Asst. Inspector for the year..	...	...	1 80	198 18	
Munro, H. D..	" " "	1 92	...	1 80	98 24	
	Salaries	1 92	.....	7 20	1,582 78	
	Contingencies	...	.....	...	307 50	
						1,890 12
	Charlottetown					
Bell, W. H	Salary as Inspector for the year	...	.....	3 60	496 32	
						496 32
	Winnipeg					
Hamilton, R	Salary as Inspector for the year.....	...	...	3 60	1,946 40	
Babington, F. C .	" Asst. Inspector for the year	...	...	1 80	1,196 70	
Ross, W. A.	" " "	...	...	1 80	496 20	
Welsh, L.	" " "	...	...	1 80	1,496 16	
Pankhurst, Geo. T.	" " "	...	...	1 80	1,248 16	
Wood, Henry	" " "	...	...	1 80	496 20	
	Salaries... ..	...	...	12 60	6,781 80	
	Contingencies	...	...	...	156 00	
						6,937 80

APPENDIX B.—No. 7.—Details of Gas Inspection Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Deductions for.			Amounts paid.	Total amounts paid.
		Superannuation.	Retirement.	Guarantee.		
	Calgary.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Kyle, W. P.	Contingencies				332 13	332 13
	Victoria.					
Dresser, F.	Salary as Inspector for the year			3 60	1,396 32	
Shaw, J.	" Asst. Inspector for the year			1 80	98 16	
	Salaries			5 40	1,494 48	
	Contingencies				10 30	1,504 78
	Vancouver.					
Stott, Jas.	Contingencies				27 00	27 00
	Eastern Dominion Inspector.					
Lambe, A. B.	Contingencies				430 06	430 06
	Western Dominion Inspector.					
Higman, O. Jr.	Contingencies				735 54	735 54
	Grand Total	15 72	90 00	122 07	47,777 77	58,720 43
					10,714 87	

RECAPITULATION.

Superannuation	$ 15 72
Retirement	90 00
Guarantee	122 07
Salaries	47,777 77
Contingencies	10,714 87
Total	$58,720 43

APPENDIX B.

No. 7.—Details of Gas Inspection Expenditures for the year ended March 31, 1916—*Concluded.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	General Gas Contingencies.	$ cts.	$ cts.
Hughes, P. A.	Petty expenses	3 35	
Pritchard-Andrews Co., Ltd.	Stamps repaired	44 98	
Collector of Customs	Duty on goods	177 [illegible]	
Canadian Consolidated Rubber Co., Ltd	Rubber tubing, etc.	183 06	
The Shaffer & Buckenberg Mfg., Co	12 Gauges	72 50	
Parkinson & W. B. Cowan, Ltd.	Test holders complete for Ottawa & Vancouver Laboratories	1,[illegible] 84	
Lymans, Ltd	11 doz. Accts of Cad. books, etc.	10 [illegible]	
The Standard Meter Co., Ltd.	1 Meter Power Bell Complete for Toronto office	[illegible]	
A. Wright Co., Ltd	Gas apparatus	245 56	
American Bank Note Co	Stamps supplied	[illegible]	
Equitable Meter Co.	1 Meter outfit	50 25	
Graydon & Graydon	Law costs Rex *vs* City Gas of London	20 [illegible]	
			1 [illegible]
	Printing	4,458 04	
	Stationery	1,098 90	5,556 94
			7,[illegible]

APPENDIX B.

No. 8.—Details of General Electric Light Expenditures for the year ended March 31, 1916---*Continued.*

To whom paid.	Service.	Amounts paid.	Total amounts paid.
	General Electric Light Contingencies.	$ cts.	$ cts.
Hughes, P. A.	Petty expenses	3 25	
Smith, Mrs. I.	Cleaning Electrical Laboratory	314 00	
Phillips Elec. Works, Ltd	Covered wire, &c.	20 15	
The Synchronome Co., Ltd	1 Regulator, &c	598 75	
Nesbitt, A. H.	Commission on storage	35 19	
Edison Storage Battery Co	Sundry	262 60	
Collector of Customs	Duty on goods	1,432 14	
Sterling Rubber Co., Ltd	Rubber Gloves &c	60 00	
Alex Wright, Co., Ltd	Electrical apparatus	1,155 37	
Pringle & Co., R. H	" "	49 10	
Superintendent of Documents. Washington	3 Compte. sets research works, &c	45 25	
Lymans, Ltd	Electrical supplies	91 45	
Canadian Consolidated Rubber Co	Rubber tubing	61 26	
Canadian Westinghouse Co., Ltd.	Electrical apparatus	74 44	
Crompton Co., Ltd	" "	1,698 29	
O'Leary Co., M. J.	Storage battery, &c.	735 40	
Standard Underground Cable Co., Ltd	Copper cable	75 16	
The States Co., Hartford	Electrical apparatus	1,535 05	
Canadian General Electric Co., Ltd	1 Fan motor	704 10	
Kelwin Bottomley & Baird, Ltd.	Electrical apparatus	298 42	
H. Tinsley & Co.	Oscillograph and accessories	1,455 79	
Weston Elec. Instrument Co	Electrical apparatus	828 46	
Thomas Meadows & Co.	" "	21 78	
Ottawa Electric Co	Electric current for the year	250 00	
Bank of Montreal	Draft on London, Eng	141 07	
The Topley Co.	Oscillograph and accessories	889 20	
The Lawson & Sons Ltd	Electrical apparatus	50 00	
Canada Wire & Cable Co.	Duplex wire	16 22	
American Bank Note Co	Stamps supplied	30 00	
Biddle J. G.	4 Rheostats	36 16	
Northern Electric Co.	Telephone apparatus	36 14	
Tweedies McGillivray Barron & Oldham	Law cost Rex *vs* J. E. Maberley	104 10	
Watts & Son, Ltd., E. R	3 Sets Testing apparatus	235 00	
Seaton, T. J	Repairing 4 timers	23 00	
Kyle's Cabinet Works.	24 birch boxes	126 00	
			13,512 29
	Stationery	141 40	
	Printing	98 75	240 15
			13,753 44

SESSIONAL PAPER No. 12

APPENDIX B.

No. 8.—Details of Gas and Electricity Expenditures for the year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Amount paid.	Total amount paid.
	Gas & Electric Light Provincial Allowance.	$ cts.	$ cts.
R. Hamilton—Winnipeg	To pay R. Hamilton	20 92	
"	" F. C. Babington	124 92	
"	" G. F. Pankurst	124 92	
"	" W. A. Ross	170 00	
"	" Henry Hood	150 00	
"	" Louis Weber	124 92	774 72
W. P. Kyle—Calgary	" W. P. Kyle	100 00	
"	" B. B. Jones	72 87	
"	" R. C. Jackson	6 04	
"	" A. J. Cantin	125 00	303 91
Jas. Scott—Vancouver	" Jas. Scott	20 92	
"	" W. A. Templeton	124 92	
"	" O. S. Power	124 92	
"	" G. T. Scouler	124 92	
"	" J. J. McNiven	124 92	
"	" J. W. Costello	35 96	680 46
F. Dresser—Victoria	" F. Dresser	124 92	124 92
W. Hunter—Regina	" W. M. Hunter	124 60	
"	" S. N. Hart	124 60	249 20
	Total Provincial Allowance		$1,152 49

APPENDIX B—*Continued.*

No. 8.—Details of Electric Light Inspection Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Deductions for guarantee.	Amounts paid.	Total amounts paid.
		$ cts.	$ cts.	$ cts.
	Belleville.			
Fraser, H.	Salary as Inspector for the year	7 20	1,092 72	
Diamond, F. D.	" Asst. Inspector for the year	1 80	298 20	
Cruthers, W. M.	" " " from Sept. 20, 1915, to March 31, 1916	95	529 58	
		9 95	1,920 50	
	Salaries		416 28	
	Contingencies			2,336 78
	Hamilton.			
Lutz, H.	Contingencies		539 80	539 80
	London.			
Nash, A. F.	Contingencies		754 55	754 55
	Ottawa.			
Morrison, A. C.	Contingencies		554 90	554 90
	Toronto.			
Stiver, J. L.	Contingencies		897 64	897 64
	Fort William.			
Little, E.	Salary as Inspector for the year	3 60	1,396 32	
	Contingencies		280 77	1,677 09
	Montreal.			
Aubin, A.	Contingencies		1,950 72	1,950 72
	Quebec.			
Béland, F.X.W.E.	Contingencies		3,356 99	3,356 99
	Sherbrooke.			
Simpson, A. F.	Contingencies		184 11	184 11
	St. Hyacinthe.			
Provost, I. E.	Salary as Inspector for the year	3 30	546 70	
	Contingencies		279 05	825 75
	Three Rivers.			
Olivier, A.	Salary as Inspector for the year	3 60	496 32	
	Contingencies		384 75	881 07
	St. John.			
Wilson, John E.	Contingencies		303 61	303 61
	Halifax.			
Toale, John.	Contingencies		1,365 27	1,365 27

APPENDIX B—*Continued.*

No. 8.—Details of Electric Light Inspection Expenditures for the Year ended March 31, 1916—*Continued.*

To whom paid.	Service.	Deductions for guarantee.	Amounts paid.	Total amounts paid.
	Charlottetown.	$ cts.	$ cts.	$ cts.
Bell, J. H.	Contingencies	. . . . .	124 77	
				124 77
	Winnipeg.			
Hamilton, R.	Contingencies	. . . .	1,577 66	
				1,577 66
	Calgary.			
Kylie, W. P	Salary as Inspector for the year	3 60	1,436 40	
Jones, B. B. . . .	Asst. Inspector from April 1, 1915 to Nov. 1, 1915; Transferred to London . .	1 05	698 95	
	Salaries	4 65	2,135 35	
	Contingencies	. . . .	481 09	
				2,676 44
	Regina.			
Hunter, W. M. . . .	Salary as Inspector for the year	3 60	1,296 36	
Hart, S. N.	" Asst. Inspector for the year . .	1 80	1,198 20	
	Salaries	5 40	2,494 56	
	Contingencies	. . . . .	1,862 75	
				4,357 31

APPENDIX B—*Continued.*

No. 8.—Details of Electric Light Inspection Expenditures for the Year ended March 31, 1916—*Concluded.*

To whom paid.	Service.	Deductions for			Amounts paid.	Total amounts paid.
		Superannuation.	Retirement.	Guarantee.		
	Vancouver.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Stott, Jas.	Salary as Inspector for the year			3 60	1,796 40	
Templeton, W. A.	" Asst. Inspector for the year.			1 80	1,246 32	
Power, O. S	" " "			1 80	1,148 16	
Schuler, G. T	" " "			1 80	1,198 20	
McNiven, J. J	" " "			1 80	998 16	
Wolfenden, Wm.	" " "	9 96		1 80	188 16	
	Salaries	9 96		14 40	6,575 40	
	Contingencies				1,465 62	
						8,041 02
	Victoria.					
Dresser, F	Contingencies				255 58	
						255 58
	Edmonton.					
Cantin A. J	Salary as Inspector for the year.			3 60	1,296 36	
	Contingencies				419 45	
						1,715 81
	Dawson.					
Stingle, J. W	Salary as Inspector for the year.			3 60	496 32	
						496 32
Kinsman, E. A	" " "			1 80	1,423 20	1,423 20
	Eastern Dominion Inspection.					
Lambe, A. B.	Contingencies				87 55	
						87 55
	Western Dominion Inspector.					
Higman, O., jr.	Salary as Inspector for the year.			3 60	2,596 32	
	Contingencies				1,336 05	
						3,932 37
	Chief Engineer.					
Higman, O., sr.	Contingencies				376 02	
						376 02
	Sudbury.					
Code, A. G.	Salary as Inspector for the year.			1 39	384 70	
	Contingencies				348 60	
						733 30
	Total	9 96		58 89		

APPENDIX B—*Continued.*

STATEMENT No. 9.—Showing the Amount Paid during the Year 1915-16 to different Companies for guaranteeing Outside Officers of the Inland Revenue Department.

—	Amounts paid.	
	$ cts.	
Railway Passengers Assurance Co.	234 42	
The Imperial Guarantee and Accident Insurance Co., of Canada	533 52	
The Dominion of Canada Guarantee and Accident Insurance Co	436 98	
The Guarantee Co., of North America	531 12	
London Guarantee and Accident Co.	185 00	
The Employers Liability Assurance Corporation Ltd	306 50	
Total		2428 14

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916.

J. U. VINCENT,
Deputy Minister.

APPENDIX B—*Continued.*

No. 10.---Statement showing the number of parties under Licenses for the Year 1915-16.

Divisions.	Distillers.	Brewers and Maltsters	Brewers.	Maltsters.	Tobacco Manufacturers.	Cigar Manufacturers.	Bonded Warehouses.	Manufacturers in Bond (Vinegar).	Manufacturers in Bond (Liniment)	Chemical Stills.	Manufacturers of Stills.	Acetic Acid Manufacturers.	M'f'rs. of Pharmaceutical Preps.	Manufacturers of Perfumes.	Petroleum Refiners.	Wood Alcohol Manufacturers.	Manufacturers in Bond (Sundries).	Malt Vinegar Brewers.
Belleville, (Distillery at Thurlow Tp.) H. Corby	1	1	..	..	..	1	3	..	..	..	..	..	..	..	..	..	..	..
Brantford	..	1	..	..	..	5	2	1	..	..	..	..	..	..	..	..	..	..
Guelph, (Distillery at Waterloo) Jos. E. Seagram	1	3	4	2	..	7	3	..	..	..	..	..	..	..	..	..	..	..
Hamilton, Hamilton Distillery Co., Ltd.	1	1	1	1	1	10	3	2	1	4	..	1	..	..	..	..	2	..
Kingston	..	..	2	..	..	3	4	1	..	1	..	..	1	..	..	..	..	..
London	..	2	2	..	..	34	9	..	..	3	..	..	..	..	3	..	..	..
Ottawa	..	..	2	..	..	1	6	..	..	3	..	..	..	..	..	1	..	..
Owen Sound	..	..	4	1	..	2	..	1	..	..	..	..	..	..	..	1	..	..
Perth-Spaldings Stewart-John S. McLaren Estate O'Brien Munitions, Ltd	3	..	1	..	..	2	10	..	..	2	..	..	1	1	..	..	2	..
Peterborough	..	..	1	1	..	2	1	..	..	1	..	..	..	..	..	1	1	..
Port Arthur	..	..	3	..	..	1	8	..	..	..	..	..	..	..	..	..	..	..
Prescott, J. P. Wiser & Sons, Ltd	1	..	3	1	..	2	1	..	..	..	..	..	..	..	..	..	1	..
St. Catharines	..	..	2	..	..	9	1	..	..	1	..	..	..	..	..	..	..	..
Stratford	..	..	2	..	..	4	2	..	..	..	..	..	..	1	..	..	..	..
Toronto, Gooderham & Worts, Ltd.—The General Distillery Co., L d	2	3	7	..	3	23	13	2	..	29	3	..	2	5	2	4	11	1
Windsor, Hiram Walker & Sons, Ltd.	1	..	2	1	3	7	4	1	..	4	..	..	5	2	..	..	1	..
Ontario	10	11	36	7	7	113	66	8	1	48	3	1	9	9	5	7	18	1
Jolliette, The Melcher Gin & Spirits Distillery Co., Ltd	1	..	..	..	9	7	3	..	..	1	..	..	..	..	..	..	..	..
Montreal, The Montreal Products Co., Ltd., Canadian Explosions Ltd	2	3	3	1	38	44	20	2	..	21	..	1	5	6	..	2	4	..
Quebec	..	1	1	..	6	2	15	1	..	..	..	..	..	..	..	..	..	..
St. Hyacinthe, The St. Hyacinthe Distillery Co., Ltd.	1	..	..	..	5	9	10	..	..	..	..	..	..	1	..	..	1	..
Sherbrooke	..	..	1	..	1	7	5	..	..	..	..	..	..	..	..	2	1	..
Three Rivers	..	..	1	..	4	4	5	..	..	..	..	..	..	..	..	..	..	..
Quebec	4	4	6	1	63	73	58	3	..	22	..	1	5	7	..	4	6	..
St. John, New Brunswick	..	..	2	..	..	2	7	2	..	1	..	..	..	..	..	..	..	..
Halifax	..	..	3	..	..	3	6	..	..	..	..	..	..	..	..	..	..	..
Pictou	..	..	..	..	1	1	5	..	..	1	..	..	..	..	..	..	..	..
Nova Scotia	..	..	3	..	1	4	11	..	..	1	..	..	..	..	..	..	..	..
Charlottetown, Prince Edward Island	..	..	..	..	4	..	..	..	..	..	..	..	..	..	..	..	..	..
Winnipeg, Man	..	2	6	2	2	12	26	2	..	11	..	..	3	2	..	..	2	..
Moosejaw, Sask	..	..	4	..	..	4	17	..	..	1	..	..	..	..	..	..	..	..
Calgary, Alta	..	2	5	1	3	8	20	3	..	10	..	..	..	1	..	..	..	..
Vancouver	1	..	19	..	2	17	23	2	..	13	..	..	..	..	1	..	..	..
Victoria	..	1	6	..	..	11	7	..	..	3	..	..	..	..	..	..	..	..
British Columbia	1	1	25	..	2	28	30	2	..	16	..	..	..	..	1	..	..	..
Dawson, Yukon Territory	..	..	1	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..
Grand Total	15	20	88	11	82	244	246	29	1	110	3	2	17	19	6	11	26	1

INLAND REVENUE DEPARTMENT.
OTTAWA, July 1, 1916.

J. U. VINCENN,
Deputy Minister.

APPENDIX B—*Continued.*

No. 11.—Summary statement showing the number of permanent officers employed in the different services of the Inland Revenue Department during the year ended March 31, 1916.

DEPARTMENT OF OTTAWA.

	Number of Officers employed.
Inside service	80

EXCISE (Outside Service).

Divisions.	Provinces.	Number of Officers employed.
Belleville	Ontario	11
Brantford	"	6
Guelph	"	10
Hamilton	"	19
Kingston	"	7
London	"	21
Ottawa	"	9
Owen Sound	"	5
Perth	"	10
Peterborough	"	4
Port Arthur	"	4
Prescott	"	10
St. Catharines	"	8
Stratford	"	6
Toronto	"	58
Windsor	"	7
Joliette	Quebec	9
Montreal	"	50
Quebec	"	15
St. Hyacinthe	"	10
Sherbrooke	"	6
Three Rivers	"	4
St. Johns	New Brunswick	11
Halifax	Nova Scotia	10
Pictou	"	3
Charlottetown	Prince Edward Island	2
Winnipeg	Manitoba	16
Calgary	Alberta	9
Moosejaw	Saskatchewan	9
Vancouver	British Columbia	22
Victoria	"	7
Dawson	Yukon Territory	1

District Inspectors.

District Inspector and Inspector of Bonded Factories	Ontario	1
District Inspectors	"	4
" "	Quebec	2
" "	New Brunswick	2
Dominion District Inspector of Malt Houses and Breweries District Inspector	Dominion of Canada	1
	Manitoba	1
District Inspector	Alberta	1
"	British Columbia	1
Inspector of Distilleries	Dominion	1
Inspector of Tobacco Factories	"	1
	Grand total for service	366

APPENDIX B—*Continued.*

No. 11.—Summary statement showing the number of permanent officers—*Con.*

WEIGHTS AND MEASURES. (Outside Service.)

Districts.	Provinces.	Number of Officers employed.
Belleville	Ontario	4
Hamilton	"	8
Kingston	"	3
London	"	7
Ottawa	"	8
Toronto	"	8
Montreal	Quebec	11
Quebec	"	11
St. Hyacinthe	"	3
Sherbrooke	"	3
Three Rivers	"	4
St. John	New Brunswick	5
Halifax	Nova Scotia	3
Pictou	"	3
Charlottetown	Prince Edward Island	2
Winnipeg	Manitoba	9
Calgary	Alberta	4
Saskatoon	Saskatchewan	4
Saskatchewan	"	1
Nelson	British Columbia	3
Dawson	Yukon Territory	1
	Grand total for Weights and Measures	105

GAS. (Outside Service.)

Districts.	Provinces.	Number of Officers employed.
Belleville	Ontario	4
Hamilton	"	5
London	"	8
Ottawa	"	5
Toronto	"	13
Montreal	Quebec	6
Quebec	"	1
Sherbrooke	"	2
St. Hyacinthe	"	1
Fredericton and St. John	New Brunswick	3
Halifax	Nova Scotia	3
Charlottetown	Prince Edward Island	1
Winnipeg	Manitoba	6
Victoria	"	2
	Grand total for gas	60

APPENDIX B—*Continued.*

No. 11.—Summary statement showing the number of permanent officers—Con.

ELECTRIC LIGHT (Outside service.)

Districts.	Provinces.	Number employed.
Belleville	Ontario	1
Fort William	"	2
Sudbury	"	1
London	"	
Ottawa	"	1
Toronto	"	
"	"	
Montreal	Quebec	
Quebec	"	
Sherbrooke	"	
St. Hyacinthe	"	
Three Rivers	"	1
St. John	New Brunswick	
Halifax		
Charlottetown		
Winnipeg		
Calgary	Alberta	2
Edmonton	"	1
Regina	Saskatchewan	1
Vancouver	British Columbia	6
Dawson	Yukon Territory	1
Dominion		
Western Dominion		1
	Grand total for electric	18

ADULTERATION OF FOOD (Outside Service.)

Residences.	Provinces.	Number of Officers employed.
Kingston	Ontario	
London	"	
Toronto and Hamilton	"	
Montreal	Quebec	
Quebec	"	
St. Hyacinthe	"	
St. John	New Brunswick	
Halifax	Nova Scotia	
Charlottetown	Prince Edward Island	
Sydney	Cape Breton	
Calgary	Alberta	
Vancouver	British Columbia	
Victoria		
Winnipeg	Manitoba	
Rocky Mountain		

APPENDIX B—*Concluded.*

No. 11.—Summary statement showing the number of Permanent Officers—*Concluded.*

PREVENTIVE SERVICE.

Divisions.	Provinces.	Number of Officers employed.
Ottawa	Ontario	1
Toronto	"	1
St. John	New Brunswick	1
	Total	3

RECAPITULATION.

Departmental Staff, Ottawa	80
Excise, (outside service)	359
Excise, Weights and Measures and Electric Light	1
Excise and Gas	12
Excise and Food	13
Excise and Electric Light	1
Weights and Measures	101
Weights and Measures and Food	2
Weights and Measures and Gas	1
Weights and Measures and Electric Light	1
Gas	59
Gas and Food	1
Electric Light	15
Preventive Service	3
Grand total of employees	649

INLAND REVENUE DEPARTMENT,
OTTAWA, July 1, 1916

J. U. VINCENT,
Deputy Minister.

INDEX

		Page.
Abbott, H. F	Duty-pay	141
"	Salary	124
Acetic Acid	Duty accrued	24-25
"	License fees	24-25
" Return of Manufactures for the year 1915-16		10
" " " Comparative Statement for 1915-16		10
" Revenue		6 to 9
" " Comparative Statement showing monthly increase or decrease for 1914-15 and 1915-16		36 to 37
Action Canadienne, L', Fraserville	Subscription	159
Action de Montreal, L'	"	160
Action Sociale, L', Quebec	"	160
Adam, A. R	Duty-pay	141
"	Salary	125
Adulteration of Food Expenditures	Details of	151 to 155
" " "	Fees and penalties	22
" " "	Vote for	65
" Fees and Penalties	Monthly deposits	26 to 35
" Officers	Number in service	181
Aikman, J. A	Law costs	152
Alberta Excise District	" and salaries	133
Alexander & Campbell	Contingencies	151
Alfred J. H	Medical fees	166
Allen, A. T	Salary	156
Allen, B. K	"	118
Allen, G. A	"	141
"	Provisional allowance	138
"	Salary	131
Alteman, P. J	"	119
American Bank Note Co	Contingencies	136-143-166-171-172
American Express Co	"	158
American Food Journal, Chicago	Subscription	160
Amor, William	Duty-pay	141
"	Salary	119
Amount voted and Expenditure authorized for each service		6
Amyot, W	Law costs	153
Anderson, J. H	Salary	131
"	Provisional allowance	137
Andrews, A. A	Salary	138
Appendix "A"	Statistics	70 to 116
" "B"	Details of expenditures, etc	118 to 182
Arcand, D	Distribution of seizures	144-145-146
"	Salary and contingencies	157
"	Contingencies	162
Archambault, F. X	"	158
Archambault, J. E	Salary	166
Armstrong, A. J	Law costs	153
Armstrong, T. E	Salary	121
Armstrong, W	"	157
Ashton, Henry	Provisional allowance	140
Atkins, B. R	"	138
Attridge, J. B	Provisional allowance	136
"	Salary	164
Aubin, A	Contingencies and salary	168, 174
Auton, C	Salary	159
Audet, J. E	Contingencies	151
Auger, B	Cartage	168
Babington, F. C	Provisional allowance	138
	Salary	108
Baby, W. A. D		119
"	Distribution of seizures	146
Baker, D		171
Baird, W. J	Law costs	126-163
Ball, J. A	Commission	159
Ballentine, A	Salary	119
Bamford, W. C. F		178
Bank of Montreal	Contingencies	173

		Page.
Barbeau, L	Salary	157
Barber, J. S	"	124
Barnard, A. H	"	131
"	Provisional allowance	137
Barnes, G.	Salary	122
Barnet, J	Law costs	152
Baron, J. H	Salary	156
Barrett, J. K	Contingencies and salary	134
Barrett, J. P	Salary	130
"	Provisional allowance	137
Barrette, J. E	Salary	125
"	Distribution of seizures	147
Barry, J	Salary and contingencies	163
Baudet, E	Salary	162
Bayard, G. A	Duty-pay	141
"	Salary	125
Beaudet, E. A	"	158
Beard, M. H	"	156
Beasley, M. C.	"	119
"	Distribution of seizures	146
Beauchamp, L. E.	Salary	162
Beaulieu, J. B	"	127
Beaulieu, R	"	127
Belair, A. P	"	127
Beland, F. X. W. E		150, 169, 174
"	Travelling expenses, etc.	151
"	Food salary	150
Belanger, A	Provisional allowance	137
Belanger, S. F	Salary	162
Beliveau, L. C	"	127
Bell, J. H	"	175
Bell, M. L	Law costs	153
Bell, W. H	Provisional allowance	137
"	Salary	169
Bell Telephone Co., The	Contingencies	158
Belleperche, A. J. E	Salary	125
Belleville Electric Light District	Contingencies and salaries	174
" Excise Division	" "	118
" Gas District	" "	168
" Weights and Measures Division	" "	161
Belyea, T. H	" "	129
Beneteau, S	Salary	125
Bennett, Jas	"	121
Benoit, L. V	Contingencies and salary	127–128
Benson, B. S	Law costs	152
Bergeron, E. L	Salary	127
Bergeron, R. J	Duty-pay	141
"	Salary	125
Bernartchez, A	"	162
Bernier, H	Law costs	153
Bernier, J. A	Contingencies and salary	133
"	Distribution of seizures	145
"	Excise examinations	135
Bernier, J. A. "W. & M"	Salary	163
Berry, H. L	Duty-pay	141
"	Salary	125
Berubé, L	Law costs	152
Bezaire, T. M	Salary	125
Bickle, J. W	"	122
Biddle, J. G	Contingencies	172
Bien Public Le Three Rivers	Subscription	160
Bills, Stamps	Distributor's Accounts	21
Billings, W	Salary	123
Birkett & Son	Hardware	159
Blackman, C	Salary	119
Blackader, Dr. A. D	Contingencies	149
Blair, Alex	Commission	140
Blandford, E. B	Salary	169
Blethen, C. W	"	129
"	Distribution of seizures	148
Blewett, F. R	Law costs	152
Blondin, E	Contingencies	151
Blondin, Hon. P. E	Salary	156
"	Travelling expenses	158
Blyth, A	Salary	121
Boisvert, J. F	"	162
Bolduc, E	Refunds	162

SESSIONAL PAPER No. 12

		Page
Bolduc, R	Law costs	172
Bonded Factories	Inspection of	133
Bonded Manufactures	Licence fees	24-25
" "	Returns	6 to 9
Boomer, J. B.	Salary	123
Boucher, A	"	127
Bourgeois, E	"	130
Bourget, J. L.	"	162
Bousquet, A	"	127
" J. O.	Duty pay	141
" "	Salary	126
Boutellier, G. A.	Duty pay	141
"	Salary	125
Bowen, F. C.	"	128, 169
Bowman, A. W.	"	119
Boyd, A.	Commission	140
" J. F. S.	Duty-pay	141
" "	Salary	126
" W. R.	"	164
Brabant, J. B. G. N.	"	126
" "	Distribution of seizures	144-145-147
Brain, A. F.	Contingencies and salaries	134
"	Preparing examination papers	126
Brantford Excise Division	Contingencies and salaries	148
Breen, J.	Salary	161
Brennan, J.	Duty-pay	141
"	Salary	125
Breweries and Malt Houses	Inspection of	134
Brick, J. H.	Salary	161
Bridgman, M. W.	Contingencies and salary	122
Bridgwater Bulletin	Subscription	150
British American Bank Note Co.	Contingencies	136
British Columbia Distilleries Co., Ltd.	" and salaries	165
British Columbia Excise District	"	133
Britton, W. A.	Commission	140
Broadfoot, S.	Salary	119
Brochu, O.	Contingencies	148
Brodeur, P. E. S.	Salary	126
Brossard, W.	Duty-pay	141
Brown, G.	Commission	140
" W. J.	Duty-pay	141
"	Salary	118
Bryson & Graham, Ltd	Contingencies	136
Buckingham and Cumberland Ferry	Lessees	23
Buffalo and Point Abbott Ferry	"	23
Bullet, W. H.	Salary	122
Bulletin des Recherches Historiques, Le	Subscription	150
Burgess, T. H.	Salary	161
Burns, R. J.	"	126
Burrows, Stewart Milne Co., The	Contingencies	136
Byrnes, W. P.	Duty-pay	141
"	Salary	125
Cada, T. A.	"	164
Cadieux, N.	Contingencies	164
Cadotte, J. W.	Distribution of seizures	147-148
Cahill, J. W.	Duty-pay	141
"	Salary	125
Calgary B. & M. Co., Ltd.	Refunds	133
" Electric Light District	Contingencies and salary	170
" Excise Division	" and salaries	134
" Fuel	Fuel salary	150
" Gas District	Contingencies	136
" Weights and Measures Division	" and salaries	164
Campbell, A. E.	Salary	131
Campbell, D. A.	"	165
Campbell, T. N.	"	131
"	Provincial Museum	144
Campbell & Pitblado Co.	Law costs	172
Canada Français, Le	Subscription	150
Canada Northwest Co.	"	150
Canada Wire Cable Co.	Contingencies	136
Canadian Coonsolidated Rubber Co., Ltd.	"	171-172
" General Electric Co, Ltd., Toronto	"	166 & 172
" Express	Freight	144
" *Mining Journal* Toronto	Subscription	150
" Express Co.	Contingencies	136

		PAGE.
Canadian P. Ry. Telegraph Co.	Messages	159
" Twist Tobacco	Quantity taken for consumption	24–25
" Westinghouse Co.	Contingencies	172
Canadienne La Paris, France	Subscription	160
Cantin A. J.	Salary and contingencies	176
"	Provisional allowance	173
Cantin, J. W. Z.	Salary	157
Cape Breton Island	Food salary	150
Carbould, Grant & McColl	Law costs	152
Carette, C.	Salary	162
Carmichael, D.	Provisional allowance	138
Carnew, W.	Law costs	154
Carroll, F. P.	Salary	129
Carson Ltd., Hugh	Contingencies	135
Carson, K. C.	Salary	131
Cartier, A. P.	"	128
"	Distribution of seizures	144–145–146
Casey, F. J.	Salary	129
Casual Revenue	Monthly deposits	34–35
Catellier, C. L.	Salary	156
"	Travelling expenses	158
Catholic Register and Canadian Extension.	Subscription	159
Caven, W.	Contingencies and salary	133
"	Attending Board of Examiners	135
Chagnon, C. P.	Salary	127
Champagne, J. A.	Duty-pay	141
"	Salary	162
Champagne, N.	Law costs	143, 167
Champagne, O.	Duty-pay	141
Chapleau, J. R.	Salary	162
Chaput, N. J.	Duty-pay	141
Charland, Dr. L. C.	Contingencies	158
Charlottetown Electric Light District	"	175
" Excise Division	" and salaries	130
" Gas District	"	169
" Weights and Measures Division.	" and salaries	164
" Food	Food salary	150
Chartier, E.	Salary	128
Chenier, E.	"	157
Chenier, G. J.	Contingencies	158
Cheseldine, J. H.	Salary	119
"	Duty-pay	141
Chenier, T.	Salary	162
Chief Analyst	Travelling and other expenses	151
Chief Electrical Engineer	Contingencies	176
Chief Inspector of Weights and Measures	"	165
Chilver, F. W.	Duty-pay	141
"	Provisional allowance	138
"	Salary	131
Chisholm, D. H.	Law costs	153
Chisholm, J. A.	Salary	121
Chisholm, J. J.	"	163
Chisholm, W. A.	Law costs	153
Chisholm, W. N.	Salary	121
Chester, A. W.	Contingencies	151
Choquette, Revd. Father	"	151
Church, G. C.	Salary	161
Cigarettes—Number taken for consumption		24–25
Cigars—Comparative Statement of Manufactures for 1914-15 and 1915-16		98–99
" License fees		24–25
" Number taken for consumption		24–25
" Return of Manufacturers for 1915-16		98–99
" Revenue		6 to 9
" " Comparative Statement showing increase or decrease for 1914-15 and 1915-16		36–37
" Refunds		44
" Warehouse returns		100–101
" " Comparative Statement for 1914-15 and 1915-16		102–103
Citizen, The, Vancouver	Subscription	159
Clairoux, O.	Contingencies	158
Clair Station and Kent Ferry	Lessees	23
Clark, A. J.	Commission	139
Clark, A. S.	Law costs	153, 167
Clarke, T.	Salary	121
Clayton J. W.	"	169
Clegg, J.	"	161
Clements, R. S.	Provisional allowance	138

		Page
"	Salary	132
Cloutier, E.	"	157
Code, A.	Provisional allowance	137
"	Salary	133
Code, A. G.	Salary and contingencies	176
Coffin, H. E.	Law costs	154
Cole, N. R.	Salary	157
Cole, W. J.	Duty-pay	141
"	Salary	118
Coleman, J. J.	Duty-pay	141
"	Salary	127
Coles, F. H.	"	120
Collection Divisions in account with	expenditures	12 to 15
" "	revenue	6 to 9
Collector of Inland Revenue	Contingencies	158
Collector of Customs	Entries and contingencies	151, 171, 172
Collier, F. C.	Salary	157
Commercial Feeding Stuffs	Monthly deposits	26 to 35
Commission on tobacco stamps	Vote for	65
" to Customs officers	Details of expenditure	139–140
" "	Vote for	65
Comparative Statement of Receipts for 1914-15 and 1915-16		34 to 35
Comte, L. A. A. J.	Distribution of seizures	144
"	Salary	126
Conklin, W. M.	Contingencies and salary	131
"	Provisional allowance	137
Contingencies	Adulteration of Food	150 to 155
"	Departmental	158 to 160
"	Electric Light, General	176
"	Excise, General	133–134
"	Gas, General	170
"	Minor Expenditures	144
"	Weights and Measures, General	161 to 165
Controller of Stationery	Stationery, etc.	158
Cook, S. J.	Salary	157
"	Contingencies	158
Cook, W. J.	Salary	118
Corriveau, O.	Duty-pay	141
Corsan, K. L.	Provisional allowance	137
Cosgrove, J. B.	" "	137
Costello, J. W.	Contingencies and salary	164
"	Provisional allowance	166, 173
Coostigan, J. J.	Distribution of seizures	145
"	Salary	126
"	Travelling and other expenses	151
"	Food salary	150
Coughlin, D.	Salary	162
Coulter, A.	"	123
Courtney, J. J.	"	164
Courtney, W. W.	Provisional allowance	166
Courtwright and St. Clair Ferry	Lease	23
Courrier de St. Hyacinthe	Subscription	144
Cousins, T.	Salary	120
Couture, C. H.	"	166
Couture, Papineau A.	"	167
Coutts, J. J.	"	119
Cowan, J. E.	Law costs	152
Crevier, J. H.	Salary	161
Cross Points and Campbellton Ferry	Lease	23
Crompton Co., Ltd.	Contingencies	172
Cruickshanks, J. L.	Salary	162
Cruthers, W. M.	"	174
Cryderman, C. W.	"	181
Cummiford, F. D.	Duty-pay	141
"	Salary	121
Curran, F. J.	Law costs	153–154
Currie, W. W.	Provisional allowance	137
"	Salary	166
Cyr, H.	"	158
Dager, H. J.	"	123
"	Travelling expenses, etc.	151
"	Food salary	147
Dagneau, J. T.	Salary	161
Daily Colonist, Victoria	Subscription	144
Daily Examiner, Charlottetown	"	159
Daily Journal, Calgary	"	168
Daily Province, Vancouver	"	168

		PAGE.
Daily Star, Montreal	Subscription	160
Daily Star, Toronto	"	159
Daily World, Toronto	"	159
Dalgetty, J.	Duty-pay	141
"	Provisional allowance	137
Dalton, M. J.	Salary	123
Daly, J. A.	Commission	139
Daoust, J. A.	Salary	162
Daveluy, J. P.	Refunds	127
Davey, E.	Salary	164
David, T.	"	126
Davidson, A. A.	Law costs	167
Davidson, J.	Duty-pay	141
Davidson, W. A.	Salary	157
"	Contingencies	158
Davis, J. M.	Salary	161
Davis, T. G.	Contingencies and salary	120
Davis, T. J.	Provisional allowance	137
"	Duty-pay	141
Davis, W. E.	Provisional allowance	137
Dawson, J. A. M.	Contingencies	151
"	Salary	157
Layton, G. F.	Commission	139
Dean, J. C.	Salary	120
De Billy, F. X.	"	128
Deely, F.	Provisional allowance	137
"	Salary	131
DeGrosbois, C. B.	Contingencies	128
Deguire, A. L.	Salary	158
Delahay, W.	Provisional allowance	138
Delorme, O. C.	Salary	162
Denis, J. L.	Duty-pay	141
Departmental Contingencies	Vote for	65
" Salaries Expenditure	Details of	156–157
" " "	Vote for	65
Desaulniers, J. E. A.	Duty-pay	141
"	Salary	126
Deschenes, E.	Contingencies	151
Desrivières, J. A.	"	135, 166
Desroches, L.	Salary	157
Dessaint, Mrs.	Contingencies	154
Devoir, Le, Montreal	Subscription	160
Diamond, F. D.	Contingencies and salary	174
"	"	161
Dillon, D. H.	Salary	163
Distilleries	Inspection of	134
Distribution of Seizures		144 to 148
" " Recapitulation of		148
District Inspectors	Salaries and contingencies	133–134
" "	In service	179
Dixon, H. G. S.	Salary	126
Dominion Canada Gua. and Accident Co.	Commission	139, 178
" Eastern Gas and Electric Inspector	Contingencies and salary	170
" Express Co.	Express charges	158
" Warehousing Co.	Contingencies	135
" Western Inspector	" and salary	176
Donald, Dr. J. T.	Food Analyst	151
Doyle, B. J.	Duty-pay	141
"	Salary	123
Doyle, P. P.	Duty-pay	141
Doyle, E. F.	Salary	156
Doyle, S. F.	"	130
Doyon, J. A.	"	156
Dresser, F.	Contingencies and salary	176
"	" "	170
"	Provisional allowance	173
Droit, Le, Ottawa	Subscription	160
Drew, J. J.	Law costs	152
Dubord, E.	Salary	162
Ducharme, R.	Law costs	135
Duchemin, H. P.	"	153
Duchesne, N.	Salary	162, 166
Dufresne, J. A.	Contingencies	149
Dumaine, J. D.	Salary	128
"	Distribution of seizures	145, 147
Dumbrille, R. W.	Salary	119
Dumontier, J. A.	Contingencies and salary	133

SESSIONAL PAPER No. 12

		PAGE.
Dumouchel, L.	Salary	156
Dunbar, G. E.	"	131
"	Contingencies	135
Dunkin, W. H.	Salary	123
Dunlop, C.	"	125
Dunn, J. F.	"	157
Duplessis, C. Z.	"	119
Dupré, H. A.	Salary	157
Dustan, W. M.	Contingencies and salary	163
Dutton, A. H.	Provisional allowance	164
"	Salary	165
Duty-pay to officers	Details of	141 142
" "	Vote for	65
" other than special surveys	"	67
Dwyer, D. T.	Salary	121
Eadie, Jas.	Provisional allowance	166
Eakins, G. G.	Duty-pay	141
"	Salary	124
Earl, R. W.	Provisional allowance	137
"	Salary	130
Eastern Dominion Gas Inspection	Contingencies	171
Eclipse Plating Co.	"	169
Edison Storage Battery Co.	"	172
Edmonton Electric Light District	" and salary	170
Edmundston and Main Ferry	Lessee	142
Egener, A.	Duty-pay	141
"	Salary	124
Electric Light Expenditure	Details of	17
" Export and Power licenses	Monthly deposits	25 to 33
" Inspection Contingencies	Vote for	65
" " "	Districts in account with Revenue	6
" " Revenue	Stamps revenue	10
" " "	"	11
" " Salaries	Vote for	64
" Officers	"	157
" Provisional Allowance	In service	14
" Standard of Laboratory	Monthly deposits	25-27
Elmer & Amend	Contingencies	151
Elliot, G. H.	Salary	123
Elliot, T. H.	"	124
Elliot, W. J.	Duty-pay	141
"	Salary	125
Ellis, Dr. W. H.	Contingencies	151
Empire Tob. Co. of Canada, Ltd.	Refunds	144
Employers' Liability Ass. Corp'n, Ltd.	Contingencies	148 170
Equitable Meter Co.	Contingencies	171
Ethier, J. P.	Salary	134
Etoile du Nord, L', Joliette	Subscription	163
Evangeline, L', Moncton	"	158
Evans, C. J.	Salary	139
Evenement, L', Quebec	Subscription	163
Ewart, L', Hotel	"	160
Evening Citizen, Ottawa	"	166
Evening Journal, Ottawa	"	166
Evening Telegram, Toronto	"	163
Excise Contingencies	Vote for	63
" " on account of Stamps	"	63
" Expenditures	Details of	12 to 18
" General Appropriations	(119 to 148
" Provisional Allowance	157-158
" Revenue	6 to 9
" " Comparative statement showing increase or decrease for 1914-15 and 1915-16	36-37
" "	Monthly deposits	25 to 33
" "	Refunds	142 to 143
" Salaries	Vote for	63
" Seizures	Monthly deposits	25 to 33
" Statistics (Appendix "A")		4 to 5
" Weights and Measures		25 to 27
Expenditures, Adulteration of Food	Details of	150 to 155
" Departmental		14 to 156
" Details of (Appendix "B")		12 to 154
" Electric Light Inspection	Details of	XVI
" Excise		141
" Gas Inspection		171

		PAGE.
Expenditures. General Statement		4–5
" Sundry minor	Details	149
" Weights and Measures	"	166–167
Export of Electric Power	Vote for	65
Express, The, Woodstock	Subscription	159
Extra Clerks	Details	158
Fahey, E.	Salary	120
Fairly, W.	"	118
"	Duty-pay	141
Falconer, J. E.	"	141
"	Salary	125
Falconer, R. H.	"	124
Fallowdown, W. A.	"	162
Farmer's Advocate, London	Subscription	159
Farmer, C.	Contingencies	154
Farmer, R. C.	Salary	129
Farnworth, F. H.	"	120
Farrell, W. J.	Provisional allowance	137
Fassett and St-Thomas d'Alfred	Lessee	23
Fauteux, F.	Law costs	143
Fauteux & Fauteux	"	135-136, 143, 153
Fegan, P. J.	Provisional allowance	137
"	Salary	130
Fell, L.	Duty-pay	141
"	Salary	119
Ferguson, J. C.	Salaries	129
"	Travelling and other expenses	151
"	Food salary	150
Ferries	Monthly deposits	26 to 33
Ferry licenses—Revenue	"	25 to 33
Fertilizers—Fees and Licenses	"	25 to 33
Fiddes, J.	Salary	120
Fiddler, E.	Provisional allowance	137
Fiddler, H.	" "	137
"	Salary	131
Fielding, L. G.	"	124
Fields, W. J.	Provisional allowance	166
"	Salary	164
Filteau, J. R.	"	127
Financial Post, Toronto	Subscription	159
Fissiault, J. A.	Special translation	151
Fitzgerald, E. W.	Salary	161
Fitzpatrick, W. J.	"	129
Fleming, Drake & Foster	Law costs	143
Fleming, T. H.	Provisional allowance	166
Fletcher, R. W.	Contingencies and salary	130
"	Provisional allowance	137
Fleury, E.	Distribution of seizures	144
Food Adulteration, Expenditures, page 15	Details of	150 to 155
" "	Vote for	65
Forde, F. W.	Salary	121
Forest, E. R.	"	126
Forster, E. L. C.	"	157
"	Contingencies	151
Forsyth, D.	Provisional allowance	137
"	Salary	130
Fort Erie and Buffalo Ferry	Lessee	23
Fortin, G.	Law costs	153
Fort William Electric District	Contingencies	174
Forward, C. C.	"	151
"	Salary	157
Foster, H.	"	120
Foucar, H.	Provisional allowance	137
Fowler, G.	Salary	156
Fowlie, E. A.	Commission	139
Fox, J. D.	Salary	126
"	Distribution of seizures	144–145–146–147
Fox, T.	Salary	121
Frankland, H. R.	Contingencies and salary	123
Fraser, H.	" "	174
Fraser, P.	" "	129
Fredericton Gas District	Salary	169
Freeland, A.	Contingencies and salary	121
Freemason, Toronto	Subscription	159
Free Press, London	"	159
Free Press, Ottawa	"	159
Frenette, J. B. E.	Salary	127

SESSIONAL PAPER No. 12

		PAGE.
Frizell, W.	Salary	126
Fry, J.	"	126
Furlong, C. J.	"	126
Fyfe, G. D.	Provisional allowance	126
"	Salary	126
Gagnon, O.	Law costs	136–143
Gallagher, M. F.	Salary	126
Callagher, T.	Contingencies and salary	126
Galipeau, J. B. N.	Salary	126
"	Distribution of seizures	145–147
Ganter, E. L.	Salary and contingencies	126
Gamache, J. N.	Salary	126
Gariepy, L. N.	Duty-pay	126
"	Salary	126
Gas Inspection—Contingencies	Vote for	85
" Expenditures	Details of	168 to 171
" Inspection District, in account with Revenue		84
" Provisional Allowance	Vote for	84
" Revenue	Monthly deposits	25–33
" Salaries	Vote for	84
" Stamps	Distributor's account	84
" "	Revenue	84
Gas Officers (outside service)	Number of officers	180
Gauthier, Mrs. C.	Contingencies	126
Gauthier, W.	Duty-pay	126
Gauvin, E. A.	"	126
"	Contingencies	135
"	Salary	126
Gazette, Montreal	Subscription	160
Geldart, O. A.	Salary	126
Gelly, A.	"	126
General Electric Light Contingencies		172
" Excise Contingencies		84
" Expenditure Account		84
" Food Contingencies		84
" Gas Contingencies		84
" Revenue Account		84
" Weights and Measures Contingencies		176
Geoffrion, T.	Contingencies	126
George, J.	Salary	126
Gerald, Chas.	Duty-pay	126
"	Salary	126
Gerald, W. H.	Duty-pay	126
"	Salary	126
Gervais, J. A.	"	126
"	Distribution of seizures	147
Gervais, J. H.	Salary	126
Gibault, A.	"	162
Gibson, C.	Provisional allowance	126
"	Salary	126
Gibson, J. V.	Provisional allowance	126
Gilby, W. P.	"	126
"	Salary	126
Gilhuly, R. H.	Commission	126
Gillies, A. L.	Salary	126
Gilpin, H. B.	"	126
Gimaya, D.	Contingencies	126
Girdwood, Dr. G. P.	"	126
Glass, J. J.	Commission	126
Glenday, D.	Provisional allowance	126
Globe Fire, St. John, N.B.	Subscription	126
Globe, Toronto	"	126
Goodyear Rubber Co.	Contingencies	126
Goodyear Rubber Co.	Salary	126
Gorman, A. M.	"	126
Gosnell, T.	Contingencies and salary	126
Gosselin, J.	Excise Provincial allowance	126
Gosselin, J.	Law costs	126
Gosselin, P. A.	Salary	126
"	Provisional allowance	126
Gow, J. E.	Contingencies and salary	126
"	Attending Board of Examiners	126
Grace, A. B.	Salary	126
Graham, A. L.	Duty-pay	126
"	Salary	126
Graham, J. W.	Law costs	126

		Page.
Graham, W. J.	Salary	121
Graham, J. M.	"	168
Graham, W. T.	"	123
Granger, F. V.	"	120
Grant, C. D.	Provisional allowance	166
"	Salary	164
Grant, H. H.	Contingencies and salary	129
Granton, C.	Salary	122
"	Contingencies	135
"	Duty-pay	141
Granton, R. S.	Provisional allowance	137
Graveline, D. P.	Salary	127
Gray, R. S.	Duty-pay	141
"	Provisional allowance	138
"	Salary	131
Gray, W. B.	Provisional allowance	137
Graydon & Graydon	Contingencies	135, 154, 171
Great North Western Telegraph Co. of Canada, The	(Contingencies)	158, 159
Greig, J. T.	Provisional allowance	166
Greig, W. G.	Salary	130
"	Provisional allowance	137
Grierson, J. A.	Law costs	136
Griffin, P. F.	Salary	119
Griffith, M. L.	"	157
Grignon, Eug.	"	161, 162
Grigor, R. W.	Provisional allowance	138
"	Salary	131
Grimason, T.	Contingencies and salary	120
Grubb, W. B.	Commission	139
Guarantee premium paid to different companies		
" Co. of North America	Commission	
Guelph Excise Division	Contingencies and sal	
" *Herald, The*	Subscription	159
Guerney Scales Co.	Contingencies	135
Guimond, Mrs. U.	"	154, 166
Hacker, A. N.	Salary	168
Hagarty, B.	"	156
Hague, J.	Contingencies	151
Halifax Laboratory	"	154
" Electric District	Contingencies	174
" Excise Division	" and salaries	129
" Food	Food salary	150
" Gas District	Contingencies	169
" Weights and Measures Division	" and salaries	163
Hall, L. H.	Provisional allowance	137
"	Salary	131
Hall, W. H.	"	124
Halley, W. J.	Duty-pay	141
Halliday, W. A.	Salary	156
Halliwell, H. T.	Commission	139
Hambley, S. E.	Salary	131
"	Provisional allowance	138
Hamilton, R.	Contingencies and salaries	169, 175
"	Provisional allowance	173
Hamilton Electric Light District	Contingencies	174
" Excise Division	" and salaries	119
" Gas District	" "	168
" Weights and Measures Division	" "	161
Hammond, J. H.	Law costs	143, 154
Hammond, T. W.	Provisional allowance	137
"	Salary	130
Hanley, A.	"	120
Hanlon, J. R.	"	119
Hardy, W. A. G.	"	118
"	Duty-pay	141
Hardy, L.	Salary	128
"	Contingencies	151
Harper, S.	Provisional allowance	163
"	Salary	164
Harris, W. H.	Provisional allowance	166
"	Salary	165
"	Law costs	153
Harrison, V. B.	"	153
Hart, S. N.	Salary	175
"	Provisional allowance	173
Hartley, J. C.	Law costs	152
Harwood, J. O. A.	Salary	126

SESSIONAL PAPER No. 12

		Page.
Hastie, J. H.	Commission	139
Hatton, G. W.	Law costs	167
Hayes, F. C.	Provisional allowance	137
Hayhurst, T. H.	Salary	119
Hebert, J. A.	"	121
Helliwell, H. N.	Duty-pay	141
"	Salary	123
Henderson, D.	"	119
Henson, R. B.	Law costs	153
Herald, The, Halifax	Subscription	159
" Hamilton	"	159
" Montreal	"	160
Herrington, W. S.	Law costs	167
Hesson, C. A.	Contingencies and salary	123
Hicks, W. H.	Salary	125
Higman, O., sr.	Contingencies	158, 170
"	Salary	157
" jr.	Contingencies and salary	170, 176
Hillis, Jas.	Salary	168
Hinchey, E. H.	Contingencies and salary	161
Hiscott, J. O.	Salary	120
Hodgins, J. C. G.	"	121
Hodson, F. H.	Commission	139
Hogan, Jas.	Salary	120
"	Travelling and other expenses	151
"	Food inspector salary	150
Hood, H.	Provisional allowance	173
Howell, T.	" "	138
"	Salary	121
	"	161
	Duty-pay	141
	Salary	119
Howson, G. H.	"	161
Hubbley, H. H.	"	120
Hudon, M. L. E.	"	126
Hudon, P. E.	"	162
Huggett, A. P.	Provisional allowance	118
"	Salary	125
Hugh Carson, Ltd.	Contingencies	166
Hughes Electric Heating Co., Chicago	"	165
Hughes, H.	Salary	164
Hughes, M.	Duty-pay	141
Hughes, P. A.	Contingencies	135, 151, 171, 177
"	Salary	126
Hughes, R. A.	Contingencies and salary	161, 166
Hull Ferry (Old lease)	Lessee	71
Hull Medical Hall	Contingencies	154
Hunter, W. M.	" and salary	116
"	Provisional allowance	173
Hurgt, L. B.	Salary	126
"	Duty-pay	141
Her, B.	Contingencies and salary	119
Imperial Gua. & Acct. Co.	Commission	140
Imperial Tob. Co. of Canada, Ltd.	"	178
Inland Revenue Dept. Expenditure	Details of	126 to 133
" " "	Number of persons employed in	178
Innes & McKay	Law costs	167
Inspector of Bonded Factories	Salaries and contingencies	133
" Breweries and Malt Houses	" "	134
" Distilleries	" "	134
" Tobacco Factories	" "	133
" Excise Districts	" "	132, 134
Intelligencer, The, Belleville	Subscription	159
International Bureau of Weights and Measures	Vote for	91
" " "	Contribution to	91
" Electro-Technical Commission	Vote for	45
Ives, W. J.	Provisional allowance	137
"	Salary	125
Jackson, H. E.	Commission	139
Jackson, R. C.	Provisional allowance	173
James, T. C.	Salary	125
"	Distribution of salaries	91
Jamieson, R. C.	Duty-pay	141
"	Salary	122
Jeffroy, A. J.	"	161
Jermyn, J. W.	Law costs	168

		Page.
Johnson, G.	Provisional allowance	138
Johnson, J. D.	" "	137
Johnson, J. J.	Duty-pay	141
"	Salary	121
Johnson Matthey & Co., Ltd.	Contingencies	155
Johnston, E. J. A.	Salary	124
"	Contingencies	135
Johnston, C. W.	Salary	164
"	Provisional allowance	166
Johnston, H. J.	Salary	123
Johnston, R.	"	158
Johnstone, S. F.	"	168
Joliette Excise Division	Contingencies and salaries	125
Jones, A.	Duty-pay	141
"	Salary	124
Jones, B. B.	"	168, 175
"	Provisional allowance	173
Jones, R.	Contingencies and salary	132
"	Provisional allowance	138
Jones, Yarrell & Co., London, Eng.	Subscription	160
Joubert, P. E. C.	Salary	127
Joughin, W. J. C.	Provisional allowance	137
Journal, Le, Waterloo	Subscription	160
Journal of Gas Lighting Co.	"	160
Kavanagh, A. J.	Commission	139, 140
Kearney, D. J.	Salaries	126
"	Distribution of seizures	144, 145, 146, 147
"	Food salary	150
"	Contingencies	151
Kelly, J. T.	Distribution of seizures	148
Kelwin, Bottomley & Baird, Ltd.	Contingencies	173
Keogh, P. M.	Duty-pay	141
"	Salary	125
Kidd, W. J.	Law costs	136, 153
King, R. M.	Salary	129
King's Printer	Printing, etc.	158
Kingston Excise Division	Contingencies and salaries	120
" Weights and Measures	" "	161
Kinnear, W. J.	Salary	124
Kinsman, E. A.	"	176
Kirk, J. T.	Commission	139
Kirkpatrick, H. J.	Salary	119
Kirwan, P. T.	"	157
"	Travelling expenses	158
Kitto, W. J.	Salary	157
Knowles, Chas.	"	162
Kyle, W. P.	Contingencies, provisional allowance	173
"	" and salary	170, 175
Kyles Cabinet Works	"	172
Kylie, R.	Salary	161
Labour News, The, Hamilton	Subscription	159
Ladouceur, F.	Salary	157
"	"	121
Laflamme, J. L. K.	"	156
"	Travelling expenses	158
Lafleur, Mrs. E.	Contingencies	154
Laframboise, L.	Special translation	135
Laidman, R. H.	Salary	161
Laliberté, J. A.	"	156
Laliberté, W.	Law costs	136
Lallier, L.	Salary	157
Lalley, J. E.	Duty-pay	141
"	Salary	118
Lambe, A. B.	Contingencies	158, 170, 176
"	" and salary	157
Lambert, J. A.	Salary	126
"	Distribution of seizures	147
Lamoureux, J. A.	Salary	126
"	Duty-pay	141
"	Distribution of seizures	145
Lamy, C.	Salary	162
Landreville, M.	Cab-hire	158
Landry & Landry	Law costs	135, 153
Landry, A. J.	Salary	157
"	Contingencies	158
Lane, T. M.	Duty-pay	141
"	Salary	125

SESSIONAL PAPER No. 12

		Page.
Langelier, F.	Salary	128
Langevin, J. H. H.	Duty-pay	141
"	Salary	126
Langlois, J. C.	Law costs	152
Lapointe, J.	Duty-pay	141
Laporte, G.	Salary	121
Larivière, A. C.	Provisional allowance	137
"	Salary	130
"	Food salary	150
"	Travelling expenses, etc.	151
Laroche, J. B.	Contingencies	143
Laruc, A.	Salary	127
Laurier, J. L.	"	126
Lavallée, Dr. V. P.	Contingencies	151
Law, A. L.	Salary	129
Law costs	Expenditures	135, 136
Lawless, E. M.	Salary	156
Lawlor, J. J.	"	119
Lawson & Sons, Ltd.	Contingencies	172
Law Stamps	Distributor's account	21
"	Monthly deposits	25 to 35
"	Revenue	21
Leacy, E. J.	Contingencies	135
Lebel, J. A. W.	Salary	162
Leblanc, A.	Law costs	136, 143
Leblanc, Brossard & Forest	"	136, 143
Leblanc, O. J. O.	Salary	163
Leckie, T. L.	"	157
Leclerc, F.	Law costs	152
Lee, Edward	Salary	120
Lefebvre, A.	"	127
Legaré, T.	Law costs	152
Leggett, A. E.	Salary	125
Leishman, A.	Provisional allowance	138
Lemay, A.	Salary	156
"	Contingencies	158
Lemire, J. N.	Salary	162
Lemoine, Mgr.	Refunds	157
Lemoine, J.	Salary	127
Lepine, M.	Contingencies	158
Les Cloches, St. Boniface	Subscription	160
Lesperance, J. A.	Distribution of seizures	144
"	Salary	126
Lessard, A.	Contingencies and salary	162
Lewis, H. B.	Salary	144
Licenses—Excise	Revenue from	
"	Parties under licenses	177
Liddle, D.	Salary	161
Limerick, A. K.	"	163
Lindsay, W. A. C.	"	121
Little, E.	Contingencies and salary	174
Livernois, L. S.	"	146
Livernois, J. E.	Law costs	153
London Electric Light District	Contingencies	174
" Excise Division	" and salaries	120
" Food	Salary	150
" Gas District	Contingencies and salaries	168
" Guar. & Acct. Assur. Co.	Guarantee premium	178
" Guarantee and Accident Co	Salaries and contingencies	162
" Weights and Measures	Provisional allowance	144
Long, W. H. A.	Salary	130
Loughlin, H.	"	176
Lovell, J. A.	"	162
Love, G. G.	"	144
Lowell, E.	"	160
Lowell, J. E.	Law costs	143
Lyon, Herbert	Contingencies	168
"	Salary and contingencies	174
Luton, A. A.	Salary	120
Lyons, Ltd.	Contingencies	171
Lyon, A. V.	Salary	156
Lyons, E.	Duty-pay	141
"	Salary	130
Macdonald, A. A.	Professional services	136
Macdonald, A. B.	Duty-pay	143

		PAGE.
Macdonald, A. B.	Salary	128
Macdonald, G.	Provisional allowance	137
"	Salary	131
Macdonald & Drew	Law costs	154
Macdonnell & Costello	"	152
Mackay, J. C.	Salary	124
Mackeen, E. T.	"	129
"	Food salary	150
"	Contingencies	151
Mackenzie, J. H.	Salary	123
MacLean, C. E.	"	161
MacLeod, N. T.	Provisional allowance	166
Macleod, W. J.	Salary	164
MacPherson, M. J.	Commission	139
Magnan, Dr. J. A.	Salary	156
Mahaffy & Blackstock	Law costs	167
Mahlig, F. W.	Contingencies	159
Mahony, J.	"	158
Mail and Empire, The	Subscription	159
Mainville, C. P.	Contingencies and salary	125
"	Distribution of seizures	144–145
Malt Houses and Breweries, Inspector of		134
" License fees		24–25
" Licenses issued, quantity produced, etc.		76–77
" Quantity taken for consumption		24–25
" Returns of manufacturers for the year 1915-1916		92
" " Comparative Statement for for 1914-15 and 1915-16		77
" Revenue		6 to 9
" " Comparative Statement showing increase or decrease for 1914-15 and 1915-16		32–33
" " Refunds		38 to 43
" Warehouse returns		78–79
" " " Comparative statement for 1914-15 and 1915-16		80–81
Malt Liquor and Brewer's licenses		82–83
" License fees		24–25
" Licenses issued, material used and quantity produced		82–83
" Quantity taken for consumption		24–25
" Returns of manufactures for the year 1915-16		82–83
" " " comparative statement for 1914-15 and 1915-16		83
" Revenue		6 to 9
" " comparative statement showing increase or decrease for 1914-15 and 1915-16		36-37
" Refunds of Revenue		38 to 43
" Warehouse returns, 1915-16		83
Manitoba Excise District Inspection	Contingencies and salary	133
Manitoba, Le, St. Boniface	Subscription	159
Mann, W. M.	Salary	169
Mantha, J. A.	"	127
Manufactures in Bond		105
" " License Fees		24–25
" " Licenses issued, material used and quantity produced		106–107
" " Quantity taken for consumption		24–25
" " Returns of manufacturers		106–107
" " " " comparative statement, 1915-16		108–109
" " Revenue		6 to 9
" " " comparative statement showing increase or decrease for 1914-15 and 1915-16		36–37
" " Warehouse returns		110–111
" " " comparative statement, 1915-16		112–113
Maranda, N. A.	Salary	127
Marin, L. H.	Duty-pay	142
"	Salary	127
Marion, H. R.	"	125
Markley, A. W. R.	Provisional allowance	137
"	Salary	131
"	Travelling expenses, etc.	151
"	Food salary	150
Marquis, A. W.	Law costs	153
Martel, L.	Commission	140
Martin, N.	Duty-pay	142
"	Salary	119
Martineau, O. E. J.	"	127
Mather, A. P.	"	124
Mattice, A. E.	"	161
Mathews, E. D. K.	"	157
Maulson & Harrison	Law costs	153
Maurice, E.	Salary	121

		Page.
Maurice, T. H.	Provisional allowance	137
Meadows, Thos. The	Contingencies	172
Meighen, R. S.	Salary	121
Melville, T. R.	Contingencies and salary	122
Mercantile Agency	Subscription	159
Mercier, C. A.	Salary	127
Meredith & Meredith	Law costs	153
Methylated spirits	Monthly deposits	25 to 33
" "	Quantity of raw material on hand at beginning and end of the years 1914-15 and 1915-16, material used and quantity produced	116
" "	Quantity on hand at beginning and end of the year	116
" "	Quantity bought in, sold and otherwise accounted for during the year 1915-16	116
" "	Statement of revenue and expenditures	14-17
" "	Vote for	65
Miller, J. C.	Provisional allowance	137
Miller, J. E.	Contingencies and salary	122
"	Duty-pay	142
Miller, R. M.	Salary	121
Miller, W. F.	Contingencies and salary	122
Millier, E.	Duty-pay	142
"	Salary	125
Milliken, E.	"	123
Mills, A. E.	"	121
Milot, J. F.	Duty-pay	142
"	Salary	126
Minister of Inland Revenue	"	122
" "	Vote for	65
Minor expenditure	"	65
Mitchell, J. L.	Salary	119
Monforton, E. R.	"	125
"	Duty-pay	142
Moniteur, Acadien, Shediac	Subscription	160
Moniteur du Commerce, Montreal	"	160
Montebello and Alfred Ferry	Lessee	23
Montgomery, W. H.	Salary	129
Montreal Electric Light Inspection District	Contingencies	174
" Excise Division	" and salaries	126
" "	Distribution of seizures	144 to 147
" Food	Salary	150
" Gas District	Contingencies and salaries	169
" Weights and Measures Division	" "	162
Montreuil, Z. A.	Salary	158
Moore, W. H.	Law costs	153
Moosejaw Excise Division	Contingencies and salaries	131
Morand & Savard	Law costs	152
Morand, S.	"	143
Morand, L.	"	153
Morgan, E. J.	Provisional allowance	137
"	Contingencies	151
"	Salary	131
"	Food salary	150
Morin, J. P.	Contingencies and salary	162
Morisset, M.	[illegible]	141, 144
Morse, T. H.	Duty-pay	142
"	Salary	130
Morrison, A. C.	[illegible]	144, 174
Mulcaster, R.	Law costs	154
Mumm & Co., New York	Subscription	160
Munro, H. D.	Salary	129, 169
Munro, H. P.	Commission	139
"	Contingencies	143
Murphy, J. W.	Salary	129
Murphy & Gamble Co.	Brushes, etc.	159
Murray, D.	Duty-pay	142
"	Salary	125
Murray & McKinnon	Law costs	154
McArthur, C. H.	Salary	118
"	Duty-pay	141
McConvey, J. J.	Salary and contingencies	129
McCullough, A.	Salary	156
McCullough & Brittain	Law costs	154
McCutcheon, D.	Salary	124
McDonald, J.	Attending Board of Examiners	170
"	Salary	131

		PAGE.
McDonald, J. F.	Commission	139
McDonald & McBride	Law costs	167
McDougall, J. C.	Provisional allowance	166
"	Salary	164
McEachern, C. A.	"	162
McFee, A. C.	Salary	118
McGarry & Costello	Law costs	153
McGill, A.	Contingencies and travelling expenses, etc.	151
"	Salary	157
"	Travelling expenses	158
McGowan, J.	Salary	129
McGowan, W. J. H.	Provisional allowance	137
McGuire, L. J.	Salary	126
McGuire, T.	"	121
McKay, J.	Provisional allowance	166
"	Salary	164
McKay, R.	Provisional allowance	166
"	Salary	164
McKell, M. E. E.	"	157
McKenty, J.	Provisional allowance	137
McKenzie, Prof. J. J.	Contingencies	151
McKibbon, W. S.	Provisional allowance	137
McLachlan, P.	Salary	131
"	Provisional allowance	137
McLean, D. J.	" "	166
"	Salary	164
McLenaghan, F. H.	Duty-pay	141
McMartin, A. G.	Salary	121
"	Duty-pay	141
McMillan, D. N.	Commission	139
McNally, E.	Duty-pay	141
"	Salary	122
"	Contingencies	135
McNaughton, J. C.	Salary	122
McNiven, J. D.	Provisional allowance	137
"	Salary	130
McNiven, J. J.	"	176
"	Provisional allowance	173
McPherson, E. A.	Duty-pay	141
"	Salary	122
"	Contingencies	135
McPherson, A.	Commission	139
McRay, W. F.	Law costs	135
McSpadden, M.	Provisional allowance	137
"	Salary	132
McSween, Jas.	Contingencies and salary	125
Nantel, B.	Law costs	135, 154
Nantel, L.	Special translation	151
Nash, A. F.	Contingencies	
"	" and salary	168, 174
Nationaliste, Le, Montreal	Subscription	160
Navert, C.	Distribution of seizures	145
Neil, James	Salary	125
Nelson Weights and Measures Division	Contingencies and salaries	165
Nesbitt, A. H.	Commission on storage	172
New Brunswick Excise District Inspection	Refunds and salaries	133
News, The, Toronto	Subscription	159
Newsome, I.	Salary	118
Niagara and Youngstown Ferry	Lessee	23
Nichol, F. A.	Provisional allowance	137
"	Salary	130
Niven, T. D.	Duty-pay	142
"	Salary	125
Noonan, J. M.	"	121
Noonan, H. T.	Contingencies and salary	121
Normandin, G.	Duty-pay	142
"	Salary	125
Northern Electric Co.	Contingencies	172
North West Review, Winnipeg	Subscription	159
Nouvelle France, La, Quebec	"	160
O'Brien, C. G.	Law costs	153
O'Brien, E. C.	Salary	119
O'Brien, J.	"	119

		PAGE.
O'Brien, J. F.	Duty-pay	141
"	Salary	119
O'Brien, W.	Contingencies and salary	161
O'Connor, M. E.	Salary	157
O'Connor, M. J.	Contingencies	118
"	Salary	158
O'Donnell, J.	"	119
O'Donnell, M. J.	"	117
O'Donohue, M. J.	Contingencies and salary	118
O'Flaherty, M. J.	Salary	120
Ogden, G. J.	"	168
Oliver, J. T.	"	124
"	Contingencies	135
Olivier, J. A.	Duty-pay	142
"	Salary	125, 174
Olivier, L. H.	"	125
"	Duty-pay	142
O'Neil, G.	"	142
"	Salary	125
Ontario District Inspectors	Contingencies and salaries	133
" Electric District	Salary	174
" Hughes Owen Co., Ltd., The	Contingencies	154
Orr, H. N.	Salary	118, 168
Ortling, L.	Contingencies	135
Ostiguy, L. R.	Salary	157
O'Sullivan, D.	Provisional allowance	138
"	Salary	132
"	Travelling and other expenses	151
"	Food salary	150
Other Receipts—Revenue	Comparative statement showing monthly increase or decrease for 1914-15 and 1915-16	10-17
" "	From	6-9
Ottawa Electric Ry. Co.	Contingencies	166, 167, 172
" Electric Light District	"	174
" Excise Division	" and salaries	124
" Gas District	"	144
" Transportation Co.	"	166
" Weights and Measures Division	" and salaries	161
" Wine Vault Co., The	"	168
" *Free Press*	Subscription	169
Owen Sound Excise Division	Contingencies and salaries	131
Pankhurst, G. F.	Provisional allowance	131, 172
Panneton, G. E.	Salary	126
"	Duty-pay	142
Panton, A. M.	Provisional allowance	137
Pape, Jas.	Salary	168
Parent, F.	"	157
Park, W. A.	Contingencies	139
Parker, Thos.	Provisional allowance	166
"	Salary	165
"	Food salary	150
"	Travelling expenses	181
Parker, W. R.	Salary	122
Parkinson, E. B.	Contingencies and salary	131
"	Provisional allowance	138
"	Distribution of seizures	145
Parkinson & Cowan, Ltd.	Contingencies	171
Patenaude, Hon. E. L.	Salary	156
"	Travelling expenses	158
Patent Medicines—Registration fees,	Monthly deposits	11 to 17
" "	Revenue of	18
Patrie, La, Montreal	Subscription	169
Patriote, Le, Dubé Lake, Que.	"	169
Patterson, C. E. A.	Salary	127
Paulin, E.	Contingencies	154
Pays, Le, Montreal	Subscription	169
Pelletier, J. A.	Law costs	163, 164
Pelletier, A.	Travelling expenses	131
Pembroke and Allumette Island Ferry (old boat)		77
" " (new boat)		78
Permanent officers, Excise	Outside service	179 to 181
Persons employed by Inland Revenue Dept.	Number of	178

		PAGE.
Perth Excise Division	Contingencies and salaries	121
Peterborough Excise Division	" "	122
Petipas, W. A.	" "	151
Petroleum Inspection fees, comparative statement for 1914-15 and 1915-16		105
" return of petroleum and naphtha inspected during 1915-16		105
Peuple, Le, Montmagny	Subscription	160
Phillips Electric Works Co	Contingencies	172
Pictou Excise Division	" and salaries	129
" Weights and Measures Division	" "	163
Pidgeon, P.	Commission	139
Pierce, A. H.	Provisional allowance	137
Pierce, H. A. P.	Commission	139
Pincott, C. F. R.	Law costs	152
Planet, The, Chatham	Subscription	159
Plante, A.	Law costs	152
Plaunt Hardware Co., The	Hardware	158, 166
Pleasance, W.	Salary	120
Poitras, D.	"	162
Poitras, W.	Duty-pay	142
"	Salary	127
Polley, W. H.	Commission	140
Port Arthur Excise Division	Contingencies and salaries	122
Porter, A.	Salary	161
Porter, A. R.	Commission	139
Porter, N.	"	139
Postmaster, Ottawa	Contingencies	158
Post Office Department	Bill Stamps account	158
Powell, J. B.	Contingencies and salaries	133, 168
"	Attending Board of Examiners	135
Powers, O. S.	Salary	176
"	Provisional allowance	173
Prescott and Ogdensburg Ferry	Lessee	23
Prescott Excise Division	Contingencies and salaries	122
Presse, La, Montreal	Subscription	160
Preventive Officers (permanent)	Number in the service	182
Preventive Service, General Statement of Expenditures and Salaries		18
"	Vote for	65
Prevost, Jos.	Salary	127
Prevost, J. O.	"	127
Prince, A.	Provisional allowance	137
Pringel, H. H.	Salary	120
Pringle, R. H.	Brokerage	159, 172
Printing, *Chronicle,* Quebec	Subscription	160
Pritchard-Andrews Co., Ltd., The	Contingencies	135, 151, 166, 171
Progres du Golfe, Rimouski	Subscription	160
Progres du Saguenay	"	159
Proprietary or Patent Medicines Act	Contingencies	149
" " "	Vote for	65
Provisional Allowance	Distribution of	137, 138, 166, 173
"	Vote for	65
Provost, I. E.	Contingencies and salary	174
Pryke, John	Salary	161
Quain, R.	"	156
Quebec Electric Inspection District	Contingencies	174
" Excise District Inspector	" and salaries	133
" Excise Division	"	127
" "	Distribution of seizures	146
" Food	Food salary	150
" Gas District	Contingencies and salaries	169
" Weights and Measures Division	" "	162
Quinn, J. D.	Duty-pay	142
"	Salary	128
Quinn, T.	Provisional allowance	137
Railway Pass Ass. Co.	Commission	139, 178
Rainville & Gagnon	Law costs	135
Rainy River Ferry	Lessee	23
Ratchford, C. E.	Commission	139
Raw Leaf Tobacco taken for consumption		24–25
Raymond, J. C.	Distribution of seizures	148
Recapitulation	Refunds of revenue	50
Recsor, M. W.	Salary	168
Refunds of Revenue		38 to 51
Regina Electric Light District	Contingencies and salaries	175
Register of the Exchequer Court	"	135
Renahan, M. J.	Salary	168
Renaud, A. H.	"	127
Rennie, G.	Contingencies and salaries	168

		Page
Rennie, G.	Salary	123
Revenue	Recapitulation for the year 1915-16.	
" Adulteration of Food	"	
" Casual Revenue	"	
" Commercial Feeding Stuffs	"	
" Electric Light Export Power Licenses	"	
" Electric Light Inspection	"	
" Electric Standard of Laboratory	"	
" Excise	"	
" Excise Seizures	"	
" Ferries	"	94-95
" Fertilizers' Fees	"	
" Gas Inspection	"	
" Law Stamps	"	
" Methylated Spirits	"	
" Patent Medicines Registration Fees	"	
" " Fines	"	
" " Stamps	"	
" Testing Milk Glasses	"	
" Weights and Measures Inspection	"	
" " Seizures	"	
Revue Canadienne, La, Montreal	Subscription	161
Richard, J. B. T.	Salary	125
Richards, D. H.	Provisional allowance	117
Richardson, W.	" "	137
"	Salary	130
Rickey, J. A.	Travelling expenses, etc	151, 158
"	Salary	157
Ridgman, A. H.	Provisional allowance	138
"	Salary	132
Rigney, T. J.	Law costs	153
Rioual, Y.	Salary	117
Rioux, J. H.	Contingencies	151
Ritchie, H.	Salary	123
Robert, A.	"	117
Robert, R.	Washing towels, etc	158
Robertson, N. G. M.	Law costs	161
Robertson & McNab	"	159
Robillard, G. A.	Salary	121
Robinson, J. T.	"	126
Robinson, W.	Provisional allowance	138
Roche, W. J.	Salary	122
Rocky Mountains	Food salary	160
Rogers, H. A.	Duty-pay	142
Rooney, E.	Salary	113
Ross, W. A.	"	122
"	Provisional allowance	170
Ross, W. L.	Law costs	153
Ross, W. T.	Commission	139
Rouleau, C. E.	Salary	127
Rouleau, J. C.	"	178
"	Travelling expenses, etc	151
"	Food salary	160
Rousseau, E. H.	Salary	128
"	Duty-pay	142
Rousseau, M.	Law costs	153
Roy, G.	Salary	127
Rowan, W. E.	"	121
Rowat, W.	"	161
Roy, A.	Distribution of seizures	147
Roy, C. E.	Contingencies and salary	161
Roy, F. X.	"	151
Roy, J.	Salary	151
Roy, L. G.	"	156
"	Contingencies	193
Rudolf, Professor D. E.		147
Rutledge, P. R.	Salary	127
"	Travelling expenses	129
Ruttan, C. F.	Law costs	153
Sandborn, J. B.	Commission	139
Sand Point and Norway Bay	Lease	93
Saskatchewan, Weights and Measures Inspection	Contingencies and salaries	144
Saturday Night, The, Toronto	Subscription	159
Saucier, X.	Contingencies and salaries	193
Sault Ste. Marie Ferry	Lessee	93
Scales, Charlotte	Contingencies	111
Scallon, T. J.	Provisional allowance	139
"	Salary	121

		Page
Scarf, W. F.	Salary	162
Schram, R. L. H.	"	123
Schreiber, C. B.	Provisional allowance	138
Schreiber, N. E.	Salary	132
Schuler, F. C.	"	118, 176
Scott, Jas.	Provisional allowance	173
Scott, J. O.	" "	137
"	Salary	131
"	Contingencies	151
Scouler, G. T.	Salary	
"	Provisional allowance	173
Scullion, W. J.	Salary	126
Sealey, J. C.	Contingencies and salary	161
Seaton, T. J.	"	172
Seguin, J. A.	Law costs	143
Seguin, J. R.	Salary	158
Seizures	Distribution of	144 to 148
Semaine Commerciale, La, Quebec	Subscription	160
Semaine, La, Grand-Mère	"	160
Shaffer & Buckenberg Mfg. Co.	Contingencies	171
Shanacy, M.	Salaries	124, 168
Shaw, A. I.	Provisional allowance	166
Shaw, J.	" "	
"	Salary	132, 165, 170
Shaw, J. F.	"	156
Sherbrooke Electric Light Division	Contingencies	174
" Excise Division	" and salaries	128
" Gas District	Salary	169
" Weights and Measures Division	Contingencies and salaries	163
"	Seizures	144
Shorey, A. B.	Duty-pay	142
"	Salary	124
Simpson, A. F.	Contingencies and salaries	128, 169, 174
"	Distribution of seizures	144
"	Law costs	135
Simpson, G.	Salary	131
"	Provisional allowance	137
Simpson, W. A.	Salary	123
Skelton, A. R.	"	168
Sloan, J. B.	"	124
Sloan, W.	"	118
Smith, A. L.	Law costs	152
Smith, B. H.	Salary	122
Smith, I.	Contingencies	172
Smith, J. C.	Salary	162
Smith, J. F.	"	119
Smith, R. A.	Law costs	167
Smith, W. A.	Salary	168
"	Law costs	153
Smyth, P. L.	Salary	156
Snowden, J. W.	Duty-pay	142
"	Salary	121
Snuff—Quantity taken for consumption		24–25
Sobey, R. E.	Provisional allowance	137
Société de Géographie	Subscription	160
Songhurst, J. R.	Duty-pay	124
Sorelois, Le, Sorel	Subscription	160
Sparling, J. W.	Provisional allowance	137
"	Salary	130
Special Elevator Scale Inspector	Salary and contingencies	165
Spectator, The, Hamilton	Subscription	159
Spence, F. H.	Salary	124
Spicer, H.	Provisional allowance	166
"	Salary	164
Spirits, Distilleries transactions		72–73
" License Fees		24–25
" Licenses issued, material used and quantity produced		70–71
" Quantity taken for consumption		24–25
" Returns of manufactures		70–71
" " comparative statement for 1914-15 and 1915-16		70–71
" Revenue		6–9
" " comparative statement showing increase or decrease for 1914-15 and 1915-16		36–37
" " Refunds		38
" Warehouse Returns		74

SESSIONAL PAPER No. 12

		PAGE.
Spirits, Warehouse Returns, comparative statement		71
Sprague, F. W.	Duty-pay	142
"	Salary	118
Stamps Bill, Distributor's account		21
" Electric Light Distributors		32–33
" " Revenue of		32
" Gas Distributor's account		52
" Law, Revenue of		52
" Weights and Measures Distributor's account		52
" " " Revenue of		53 to 55
Standard of Empire, The, Toronto	Subscription	159
Standard Meter & Co., Ltd	Contingencies	171
Standard, The, St. Catharines	Subscription	159
Standard Underground Cable, Ltd	Contingencies	172
States Co., The, Hartford	"	172
Statistics	Appendix "A"	70 to 116
Sterling Rubber Co., Ltd	Contingencies	172
Stewart, H. A	Law costs	149, 153
Stingle, J. W	Salary	132, 165, 176
Stiver, J. L	"	174
"	"	168
Stone, C. F	"	121
"	Distribution of seizures	144
Scott, James	" and salary	170, 176
Strachan Co., W	Contingencies	159
Stratford Excise Division	" and salaries	114
Stromberg Electric Co	"	158
Subscription to newspapers	Details, see	159–160
Sundry Minor Expenditures, page 20	Details of	149
Sundry Minor Revenue	General statement of	14
Superintendent of Documents, Washington	Contingencies	171
Sutherland, W	Provisional allowance	138
"	Salary	131
"	Duty-pay	142
Suttie, T. C	Provisional allowance	166
"	Salary	165
Sykes, W. J	Refunds	144
Synchronome Co., Ltd	Contingencies	172
St. Catharines Excise Division	" and salaries	114
St. Hyacinthe Excise Division	" "	158
" "	Distribution of seizures	147–148
" Food	Food salary	154
" Electric Division	Salary	158
" Weights and Measures Division	Contingencies and salary	163
St. John Electric Light Division	Contingencies	174
" Excise Division	" and salaries	158
" "	Distribution of seizures	148
" Food	Food salary	150
" Gas District	Salary	144
" *Globe*	Subscription	159
" Weights and Measures Division	Contingencies and salary	163
St. Leonard and Van Buren Ferry	Lessee	70
St. Michel, F. X.	Salary	127
Taché, D.	Law costs	149
Talbot, J.	Salary	128
"	Travelling expenses, etc.	151
"	Food salary	150
Taillon, A. A.	Special translation	144, 145
Taylor, G. W.	Salary	126
Technical Translation	Vote [illegible]	145
Teevens, L. P.	Salary	126
Telegram, Winnipeg	Subscription	159
Teller, J. O.	Duty-pay	142
Temple E.	Law costs	149
Templeton, W. A.	Salary	126
"	Provisional allowance	138
Temps, Le, Ottawa	Subscription	159
Testing Milk Glasses	Monthly deposits	39 to 70
Thomas, F. W.	Duty-pay	142
"	Salary	118
Thomas, J. S.		163
Thomas, W. R.	Duty-pay	142
"	Salary	126
"		121

		PAGE.
Thompson, J. M.	Commission.	139
Thorburn, Jas.	Provisional allowance.	138
"	Salary.	131
"	Distribution of seizures.	148
Thornton & Truman.	Contingencies	154, 155, 158
Thrasher, W. A.	Salary.	120, 168
Three Rivers Electric Light District.	Contingencies and salary	174
" Excise Division.	" salaries.	129
" Weights and Measures Division. .	" "	163
Thurber, Geo.	Salary.	127
"	Duty-pay.	142
Thurston & Co.	Law costs	143, 149, 154, 167
Till, T. M.	Salary.	119
Times, The, Peterborough.	Subscription.	159
Timmons, R.	Salary.	127
"	Contingencies	143
Timsley, A. & Co.	"	172
Toale, J.	" and salary.	169, 174
Tobacco, Canada Twist, Comparative statement of the Revenue collected for the years 1914-15 and 1915-16.		97
" " Quantity taken for consumption.		24–25
" " Statement of Revenue collected.		97
" Factories, Inspector of.		133
" License fees.		24–25
" Manufactured before June, 1909, warehouse return for year 1915-16.		86–87
" " " " Comparative statement of warehouse returns for years 1914-15 and 1915-16.		86–87
" Other material used in the manufacturing, warehouse returns for the year 1915-16.		94–97
" Comparative statement for the year 1915-16		94–97
" Quantity taken for consumption.		24–25
" Raw Leaf, warehouse returns for the year 1915-16.		91
" " " Comparative statement for the years 1914-15 and 1915-16.		92–93
" Refunds.		43–44
" Returns of Manufactures for the year 1915-16.		85
" " " Comparative statement for the years 1914-15 and 1915-16.		86 to 90
" Revenue.		6 to 9
" " Comparative statement showing increase or decrease for 1914-15 and 1915-16.		36–37
" Snuff, Quantity taken for consumption.		24–25
" Stamps.	Vote for	65
" Under amended rates of duty, warehouse returns for the year 1915-16		90
" " " Comparative statement for the years 1914-15 and 1915-16		91
" *World,* Philadelphia.	Subscription.	160
Tobin, T. S.	Salary.	123
Tompkins, P.	"	129
Topley Co., The.	Contingencies.	154, 155, 172
Toronto Electric Light District.	" and salaries.	174
" Excise Division.	" "	123–124
" Food.	Salary.	150
" Gas District.	Contingencies and salaries.	168
" Weights and Measures Division . .	" "	162
" *World*.	Subscription	159
Tremblay, J.	Salary.	157
Treverton, C. B.	Duty-pay.	142
"	Salary.	118
Tribune, La, St. Hyacinthe.	Subscription.	160
Trumpour, G.	Salary.	156
Trumpour, F. T. T.	"	161
Turnbull & McCausland.	Law costs.	154
Turpin, Mrs. A.	Contingencies.	154
Tweedie & McGillvray & Baron.	Law costs.	152, 153
" " "	Contingencies	172
Tyson, A. M.	Commission.	139
Tytler, J. M.	Salary.	120
Uffelman, A.	Duty-pay.	142
"	Salary.	119
"	Contingencies	135
Underhill, C. W.	Provisional allowance.	166
United Canada, The Ottawa.	Subscription.	159
Valin, J. A. G.	Salary.	157
"	Travelling expenses	158
Valin, J. E.	Salary.	156

		PAGE.
Valleau, A. S.	Commission	140
Vancouver Electric Light District	Contingencies and salaries	176
" Excise Division	" "	131
" Food	Food salary	150
" Gas District	Contingencies	170
" Laboratory	"	154
" Weights and Measures	" and salaries	165
Vérité, La, Quebec	Subscription	160
Verner, T. H.	Provisional allowance	137
"	Salary	130
Victoria Electric Light District	Contingencies	176
" Excise Division	" and salaries	132
" Food	Food salary	150
" Gas District		170
Vincent, J. U.	Salary	156
"	Travelling expenses	158
Vinegar	Duty accrued	24–25
" Revenue, comparative statement of manufactured for the years 1914-15 and 1915-16		108–109
" Statement showing number of gallons manufactured in 1915-16		107–108
Von Neubronn, Alex.	Salary	161
Waddell, S. J.	"	129
Walkerville and Detroit Ferry	Lessee	23
Wallace, E. E.	Law costs	153
Wallace, R.	Provisional allowance	166
"	Salary	164
Walsh, D. J.	Duty-pay	142
"	Salary	126
Walsh, W. H.	Duty-pay	142
"	Salary	124
War Tax Revenue		3
" General Expenditures		4–5
" Stamps, Embossing Cheques, etc.		10–11
" In account with Expenditure		16-17
" General Contingencies		143
" Refunds		45
Ward, C	Salary	129
Waterfield, C. W.	"	129
Watson, V. M.	"	157
Watt, G.	Commission	139
Watts & Son, Ltd.	Contingencies	172
Waugh, R. J.	Contingencies and salaries	163
"	Travelling expenses, etc.	151
"	Food salary	150
Way, E. O.	Contingencies	165
"	Salary	157
"	Travelling expenses	158
Webbe, C. E. A.	Salary	120
Webbe, S. A.	"	161
Weber, L.	"	169
"	Provisional allowance	173
Webster, C. R.	Law costs	152
Weeks, W. A.	Salary	130
"	Travelling expenses, etc.	151
"	Food salary	150
Week, The, Victoria	Subscription	151
Weights and Measures Contingencies	Vote for	65
" "	Revenue account (old division)	55
" "	Inspections Divisions in account with expenditures	166
" "	Details of	161, 2, 3, 4, 5
" "	Inspection Division in account with revenue	53–54
" "	Monthly deposits	25–33
" "	Refunds	50
" "	Salaries, Vote for	65
" "	Stamps revenue	52
" "	Expenditure account (old division)	58
" "	Officers	Number in service 180
Welch, W. R.	Provisional allowance	166
"	Salary	164
Westman, L. E.	Salary	157
"	Travelling expenses	158
Westman, T.	Salary	156
Weston Electrical Investment Co	Contingencies	172
Wheatley, A. E.	Salary	161
White, H. E.	"	161
White, J. B.	"	122

		Page
Whitehead, J. P.	Salary	120
Williamson, F.	Provisional allowance	166
Wilson, J. C.	Salary	162
Wilson, J. E.	"	169, 174
Wilson, H. R.	Duty-paid	142
"	Salary	118
Wilson, N. C.	Law costs	152
Windsor Excise Division	Contingencies and salaries	125
Windsor *Tribune, The,* Windsor, N.S.	Subscription	159
Wink, J. C.	Salary	122
Winnipeg Electric Light District	Contingencies	175
" Excise Division	" and salaries	130
" Food	Food salary	150
" Gas District	Contingencies and salaries	169
" Laboratory	"	154
" Weights and Measures Division	"	164
Withers, S. W.	Salary	169
Wolfenden, W.	Provisional allowance	138
"	Salary	131, 176
Wood, C. E.	Duty-pay	142
"	Salary	123
Wood, C. T.	Provisional allowance	137
"	Salary	130
Wood, H.	"	169
Wood, J. A.	"	123
Wood, Stephen H.	Provisional allowance	166
World, The, Chatham, N.B.	Subscription	159
Worrell, Jos.	Salary	161
Wright, Alex. & Co., Ltd.	Contingencies	171–172
Wright, R. J.	Salary	162
Wright, S. E.	"	157
Yetts, R. P.	"	156
Young, J. J.	Duty-pay	142
"	Salary	124
Young, R. E.	"	124
Yukon Electric Light District	Refunds	176
" Excise Division	Contingencies and salaries	132
" Weights and Measures Division	"	165